



How do you
adapt with
confidence

in a constantly
changing world?

EY Value Realized
2026



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



EY

Shape the future
with confidence

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* 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".

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Periods of disruption create a choice: wait for clarity or help shape what comes next. At EY, we have chosen to shape it.



Letter from the EY Global Chair and CEO

Volatility, rapid technological change and geopolitical upheaval have become the new normal. While uncertainty can cause organizations to hesitate, leadership today means acting with confidence: making bold choices, driving growth and helping stakeholders navigate change at speed.

Against this backdrop, what differentiates EY is our ability to bring the full strength of our globally connected network to every client – across service lines, industries, geographies, delivery models and our 119 alliance and ecosystem partners. When we collaborate seamlessly, we move faster, build trust and solve bigger problems for all our stakeholders.

Our All in strategy was designed precisely for this environment. Over the past two years, deliberate choices, disciplined execution and targeted investment have helped us build a stronger, more integrated EY, positioning us to deliver new value for our clients and our organization.

We are leading through change.

This year, EY has embraced new ways of collaborating with clients and each other; accelerated our AI capabilities; modernized our solutions, service delivery and commercial models; and scaled the platforms and teaming needed to provide greater value to our clients.

As the AI landscape continues to evolve, one thing is clear: trust is more than simply a requirement, it's a competitive advantage. Clients need confidence that they can adopt AI responsibly and deploy it securely. Here, EY has a distinct role to play, combining technology, data and our alliance ecosystem with human judgment and trusted knowledge to help clients move from ambition to measurable value.

This year, we introduced [ey.ai](#) The Reimagination Engine, which brings together our technology, EY people and our ecosystem to help clients scale AI confidently, moving beyond experimentation to enterprise-wide transformation.

EY also continues to act as “Client Zero,” scaling AI across our own organization to accelerate how we serve clients and provide them with the benefit of our real-world experience. This includes rolling out agentic AI across 160,000 audit engagements in Assurance; introducing [ey.ai](#) Value Blueprints in Consulting; advancing Tax AI Knowledge and the AI Factory; and developing EY-Parthenon's Digital Diligence Assistant and Valuation AI tools.

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These choices are creating a more global, AI-enabled EY that moves faster, solves bigger problems and delivers at scale.

No organization can shape the future alone.

EY teams work with an ecosystem of category-leading organizations to provide the right technology, capabilities and insights to help clients create value and transform at speed and scale.

From the landmark US\$1b that EY and Microsoft are investing to help clients scale enterprise-wide AI, to our recognition by NVIDIA as 2026 Global System Integrator Tech Innovation Partner of the Year, these relationships help us drive innovation and bring clients comprehensive solutions to their most complex challenges.

We recognize that AI is only as valuable as the hands that shape it. Leaders have a critical role in helping people embrace the potential of AI, engaging in dialogue about how the technology is being used, how it can enhance their work and how they will be supported through the transition.

That is why we continue to invest in helping our people combine technology with the skills, judgment and trust needed to realize their full potential. EY people completed 5.2 million hours of AI learning in this financial year, and over 40,000 advanced AI learning credentials were awarded to EY people through EY Badges.

A future-ready workforce, shaping the EY of tomorrow.

In the face of all this change, our success as an organization depends on our people and ensuring they have the skills, experiences and leadership capabilities they need to thrive and become shapers of the future.

This year, EY people completed an average of more than 60 hours of training each, on topics ranging from agentic AI to supply-chain management. We also launched a new EY leadership framework to align our culture with our AI in ambition and strategy, along with initiatives to embed an AI in mindset across our organization.

Our purpose, Building a better working world, continues to guide us. We look for ways to use our skills to help society and foster sustainable and inclusive growth. This year, EY people contributed 853,000 hours to community initiatives and EY Ripples, our global social impact program, which has positively impacted more than 300 million lives since its launch in 2018. Our AI for Good programs have reached more than 25 million people, supported by more than 70,000 EY professionals across 130+ countries.

We are also taking action to reduce our own environmental impact. Since FY19, EY has achieved a 40% reduction in greenhouse gas emissions, while growing by 57% in revenue over the same period. We continue to make measurable progress while helping stakeholders navigate their own sustainability and growth ambitions.

Looking forward with confidence.

We are proud of what EY people have accomplished this year and confident in what we are building for the future.

Periods of disruption create a choice: wait for clarity or help shape what comes next. At EY, we have chosen to shape it. We have continued to make bold choices and invest in the capabilities that matter most, knowing that navigating uncertainty requires speed, collaboration and insight-led execution.

These choices are creating a more global, AI-enabled EY that moves faster, solves bigger problems and delivers at scale. Together, we are shaping the future with confidence for EY clients, people and society.



JANET TRUNCALÉ
EY GLOBAL CHAIR AND CEO

Performance snapshot



Shaping the future with confidence for EY

US\$57b

total global FY26 revenues

4.7%

overall revenue growth
in local currency

8.3%

five-year combined annual revenue
growth (CAGR) (FY21-26)

49%

growth in sales from AI services,
including AI strategy, transformation
and implementation engagements

FY26 revenue

Assurance

US\$18.9b

Consulting

US\$17.4b

EY-Parthenon

US\$6.8b

Tax

US\$13.8b

Shaping the future with confidence for clients

US\$1b

joint investment between EY and Microsoft
to accelerate enterprise AI adoption

1.2 million

client users leverage EY technology

119

alliance and ecosystem relationships

100,000

technologists support innovation across EY

160k

audit engagements to benefit from global
roll-out of agentic AI in Assurance

142

industry, leadership, and analyst
recognitions including from NVIDIA,
Microsoft and SAP

Performance snapshot



Shaping the future with confidence for EY people

40k

AI badges awarded in FY26

26.6m

total learning hours delivered

250k+

All in Leadership courses completed

5.2m hours

of AI learning completed in FY26

93%

of EY people had an exceptional recruiting experience

64 hours

average learning hours delivered per EY person

Shaping the future with confidence for society

300m+

Lives Impacted since EY Ripples launched

RE100

matched 100% renewable office electricity for 2 consecutive years

853k

hours invested by EY people in community initiatives and EY Ripples

25m+

people impacted by AI for Good programs since 2023

40%

reduction in greenhouse gas (GHG) emissions from FY19 while growing revenue by 57% over the same period

40 years

of EY Entrepreneur Of The Year™ program, founded in 1986

Performance snapshot



Financial value

Revenue and growth by Service Line*

	FY26	FY25	FY26 vs. FY25 % change in local currency	5-year CAGR (FY21 - FY26) % change in local currency	FY26 vs. FY25 % change in USD
Assurance	18,905	17,877	3.0%	6.6%	5.8%
Tax	13,798	12,707	6.0%	7.4%	8.6%
Consulting	17,430	16,400	4.4%	11.4%	6.3%
EY-Parthenon	6,836	6,235	7.4%	8.3%	9.6%
Total	56,969	53,219	4.7%	8.3%	7.0%

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

Five-year CAGR (FY21-26)

8.3%

Revenue and growth by EY Geographic Area*

	FY26*	FY25	FY26 vs. FY25 % change in local currency	5-year CAGR (FY21 - FY26) % change in local currency	FY26 vs. FY25 % change in USD
Americas	25,936	24,741	4.2%	8.1%	4.8%
EMEIA	23,238	21,110	5.1%	9.5%	10.1%
Asia-Pacific	7,795	7,368	4.9%	6.2%	5.8%
Total	56,969	53,219	4.7%	8.3%	7.0%

Basis of presentation:

Revenues are aggregated revenues of the individual EY member firms that have been combined for presentation purposes and include expenses billed to clients. For purposes of reporting combined global revenues, revenues between member firms have been eliminated. Headcount numbers reflect personnel as at the end of June of each financial year.

Global Entities in the People Section represents Global services and functions including the Global Delivery Services (GDS) organization. GDS entities support EY member firms across the world by providing support capabilities to their client-serving account teams as well as internal enablement support services.

Value Realized

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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 help stakeholders shape their future, rather than be shaped by it?

In the age of artificial intelligence, how can our clients transform themselves to adapt, pivot and grow – not just today, but for the long term?

How can EY people become shapers of the future who thrive in a supportive, inclusive environment?

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

We believe that 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 make bold decisions and the confidence to innovate and change.

As the forces reshaping the world continue to evolve, we are evolving too. Understanding what matters most to our stakeholders, drawing on the breadth of our experience, the depth of our capabilities and the ongoing investment we make in our people is what helps our stakeholders stay ahead of change. Working together, we believe we can shape the future with confidence – an optimistic future where business, people and society thrive.

For our clients, this means helping them navigate challenges and opportunities to grow and transform by combining technology and trust. For EY people, it's about supporting their career aspirations, and empowering them to become agile professionals of the future. For society, it's using our skills to strive to positively impact people's lives.

By helping our stakeholders shape the future with confidence, EY teams support them in realizing value while helping build 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 build a better working world for EY clients, EY people, and society, and how we measure our progress.

Shaping the future with
confidence for



ideas



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

From the rapid evolution of artificial intelligence (AI) to geopolitical conflicts and extreme weather events, our clients are operating in a quickly changing and increasingly complex world.

At EY, we understand these dynamics keenly, because we are responding to them as well. In a world that is nonlinear, accelerated, volatile and interconnected (NAVI), volatility is no longer a temporary condition to manage but a permanent feature of the business environment. The challenge facing organizations today is not a single disruption, but the convergence of multiple forces which together are reshaping how organizations grow, compete and create value. To succeed, organizations must transform themselves so they can shape the future rather than be shaped by it.

Serving the public interest underpins the work we do for clients, helping to strengthen confidence in businesses, markets and institutions. Maintaining the trust of our clients has always been fundamental to EY, and in today's rapidly changing world trust has become a more valuable currency than ever. Whether clients are startups or global enterprises, we earn their trust through transparency, collaboration and a focus on both quality and integrity. We ask better questions to get to the new and better answers the future demands.

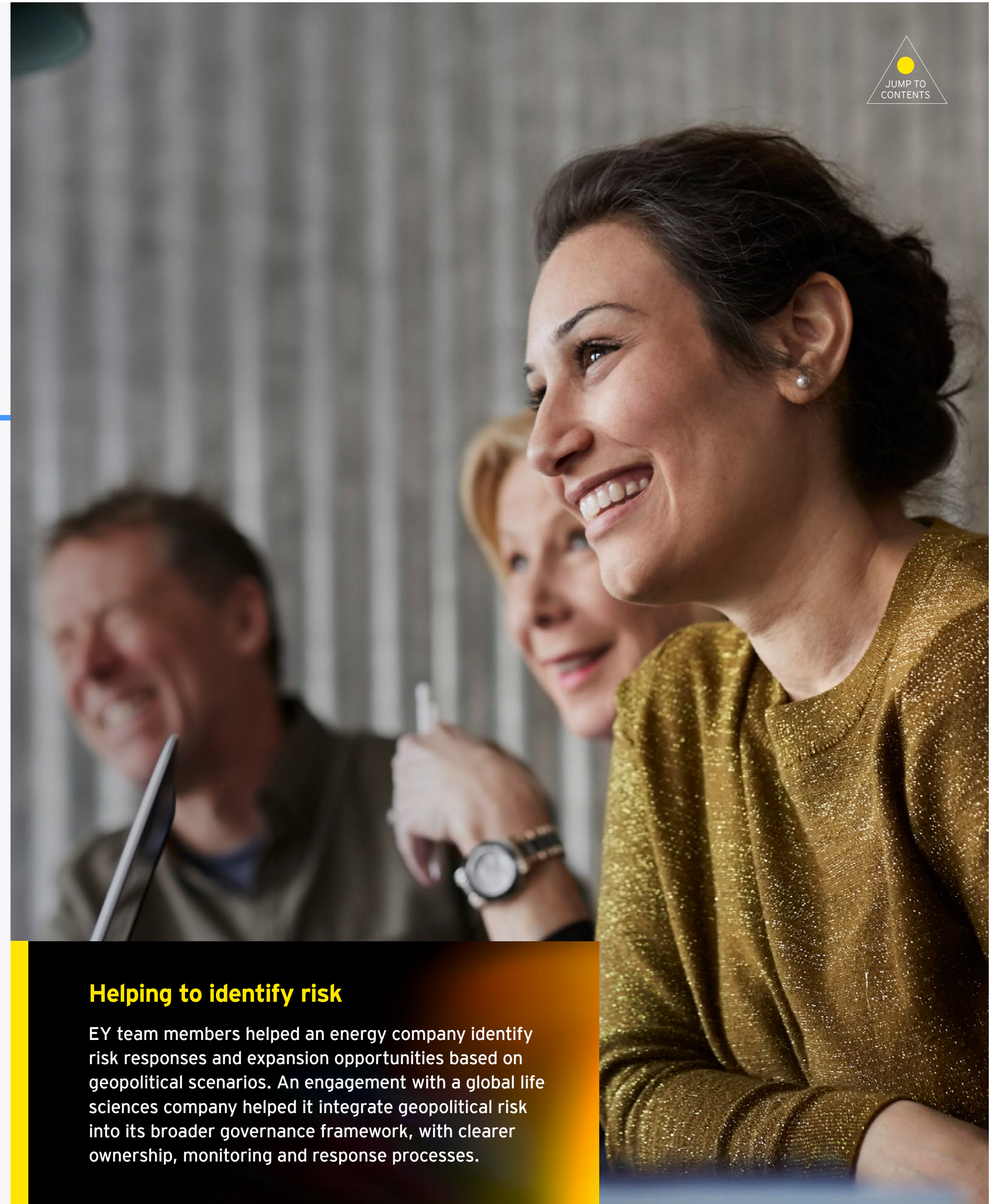
Navigating geopolitical volatility

As geopolitical volatility becomes a structural part of the business environment, EY teams help clients translate geopolitical shifts into business actions. EY-Parthenon Geostrategic Business Group (GBG) professionals – who include political-risk professionals and former government practitioners – help clients incorporate geopolitical developments into strategic and operational decisions.

Offerings such as geostrategy assessments, scenario planning and governance advisory services help empower clients to do that more effectively. GBG professionals have supported engagements alongside all EY service lines, including Strategy & Transactions, Consulting, Tax and Assurance. EY teams support client executives not only to understand risks, but also to incorporate geopolitical considerations into real-world decisions around growth, strategy and operations. These client engagements are complemented by flagship thought leadership, including the Geostrategy in Practice survey of C-suite leaders and the annual Geostrategic Outlook. As major global events unfold, EY teams offer analysis, perspectives and resources to clients and EY people around the world.

Helping to identify risk

EY team members helped an energy company identify risk responses and expansion opportunities based on geopolitical scenarios. An engagement with a global life sciences company helped it integrate geopolitical risk into its broader governance framework, with clearer ownership, monitoring and response processes.



Evolving how we serve clients

Working alongside our clients every day, we see how their businesses are changing, understand what they need to succeed and know we should keep evolving with them. We're focused on moving faster where client demand is growing most rapidly – especially around AI and other technologies, technology ecosystem partners, managed services, sustainability and the future of audit. So we are accelerating our AI capabilities, modernizing our solutions, service delivery and commercial models, concentrating our investments where they can create the greatest impact, and multidisciplinary teams that create the most value for our clients.

For example, this year we rolled out enterprise-scale agentic AI across our Assurance practice, embedding AI in all phases of EY audits through the EY Canvas platform.

The technology is underpinned by a modern approach for EY auditors, which reduces administrative burdens for clients, improves risk assessments, and maintains the fundamental role of human judgment, skepticism and insight.

Our agenda depends on our people – helping client servers to bring the best of EY to every client conversation, connecting clients to the solutions that matter most, such as accessing scarce talent or unlocking new revenue streams and opportunities, and creating value through deeper sector insight, stronger collaboration, trusted relationships, and AI-enabled ways of working.

Our aim is to help clients navigate transformation with greater confidence, realize value from AI and emerging technologies through [ey.ai](#), benefit from industry-led solutions, and bring the full breadth of EY capabilities to the opportunities where they can make the greatest difference.

Helping clients counter new threats

Frontier AI models are accelerating how cyber vulnerabilities are found and exploited, meaning clients now need defences that can operate at machine speed. This year EY brought together cyber, technology, assurance, tax and transformation capabilities to help clients assess, remediate and modernize their digital systems. A global cross-service line task force developed, launched and facilitated training for 5,000 EY professionals in under four weeks to help clients quickly counter this emerging threat.



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Providing deep sector knowledge

Successful businesses embrace change and find opportunities for new value creation, shaping the future of their industry and redefining their role. With deep sector knowledge, a broad spectrum of services, ecosystem alliance partners and AI-enabled capabilities, we help our clients transform, help unlock new value and shape their future with confidence. As industries are reshaped by technology, AI and evolving customer needs, EY is strengthening our sector-led approach by increasing EY people’s knowledge, focusing investment and innovation where we can create the greatest value for clients, while building new cross-sector growth platforms in areas such as Defence, Sports and Infrastructure.

- > **Consumer & Health**
EY teams help organizations reimagine consumer connection, in response to an evolving market, and help drive growth across the Consumer Products; Health; Life Sciences; and Retail sectors.
- > **Financial Services**
EY teams help financial services firms to manage risk, embrace tech disruption and provide long-term value across the Banking & Capital Markets; Insurance; and Wealth & Asset Management sectors.
- > **Government & Infrastructure**
EY teams work with government and infrastructure leaders to help accelerate digitization, transform services and deliver projects across the Government & Public Sector and Infrastructure sectors.
- > **Industrials & Energy**
EY teams help industrial and energy organizations perform better and power what’s next by combining AI and advanced technology across Aerospace & Defense, Mobility; Industrial Products; Mining & Metals; Oil & Gas, Chemicals; and Power & Utilities sectors.
- > **Private Equity**
EY teams support private equity firms and portfolio companies to enhance value through disciplined investments, value creation and efficient exits.
- > **Technology, Media & Entertainment and Telecommunications**
EY teams help businesses create compelling customer experiences and achieve operational excellence across the Technology, Media & Entertainment and Telecommunications sectors.

EY Futures Reimagined framework

Shaping the future with confidence requires understanding the nature of disruptive change, the forces transforming business and society, and the related implications for business strategy and value creation.

To help clients meet this challenge, we have developed a research-backed framework that draws on both cross-sector perspectives from leaders across the EY organization and ‘outside-in’ insights from leading futurists, domain experts and business executives from around the world.

The foundation is a point of view on what an increasingly NAVI world means for business – envisioning and preparing for multiple versions of the future. This operating environment may also require challenging traditional assumptions and approaches for everything from risk management to strategic planning and transformation.

- > The **EY Futures Reimagined framework** provides a structured approach for navigating the NAVI landscape, helping empower leaders to transform legacy practices and embrace resilience and growth. It examines the intersections of the root causes of disruption – technology, geopolitics, sustainability and demographics – and the resulting megatrends shaping new futures.
- > **EY Megatrends 2026 and beyond** explores the AI-driven superfluid enterprise, the systemic opportunities of capitalism rebalanced and six other megatrends, which trace the implications of human capability, productivity, talent, migration, trust and the competition for critical resources.



futures
with



Navigating the AI revolution

AI is rapidly reshaping the global economy by changing how value is created and delivered.

This means that trust becomes more important than ever: our clients need to know that they can adopt AI responsibly and deploy it securely. At EY we combine technology, data and the strength of our alliances with the human judgment, regulatory credibility and trusted experience to help our clients realize their AI ambitions.

We invest in AI-ready data foundations, helping organizations turn proprietary data into secure and governed assets that can power AI, copilots and agents at scale, embed trust and transparency into AI from the start, deliver measurable value early and enable people to adopt new ways of working confidently. We are also helping clients prepare for the next frontier of innovation, including physical AI, autonomous systems and quantum technologies, supported by investments such as our global network of [ey.ai](#) Labs and quantum computing capabilities. This allows us to help clients integrate AI into their operating models, rather than layering it on top. Sales from AI services, including AI strategy, transformation and implementation engagements, grew by 49% in FY26. More broadly, AI is increasingly embedded across all EY service lines and AI-enabled services contributed significantly to broader EY revenue growth.

Building on this foundation, we help our clients achieve their ambitions through [ey.ai](#), The Reimagination Engine. This is an open, dynamic AI-led technology system at the heart of EY. We bring together EY technology and investments, an ecosystem of alliances and integration with our clients' environments.

We fuel the engine by combining AI, technology and people with experience across our broad spectrum of skills and services and sectors. At the heart of [ey.ai](#) is the convergence of technology and people: AI provides intelligence, while people provide the business context, sector understanding, judgment and accountability needed to turn that intelligence into value. [ey.ai](#) is about providing clients the benefits of artificial intelligence with governance, security and trust built in, because AI is only as valuable as the hands that shape it.

At EY, we are also learning from our own AI transformation by acting as Client Zero. That means EY teams are the first users of EY AI services and capabilities. As we accelerate AI-enabled delivery, we then apply the practical knowledge and learnings we gain to our clients at scale. This approach is reflected in our continued investment in audit quality. In FY26, new agentic AI capabilities were deployed to support audit teams across the global Assurance practice, which includes 130,000 professionals and approximately 160,000 audit engagements around the world. These capabilities help audit teams navigate tasks while accessing continuously updated auditing and accounting guidance. Additionally, more than 203,000 Microsoft 365 Copilot licenses had been deployed by close of FY26, with 71% of enabled users actively using the technology each week. More than 100,000 technologists, including AI engineers and data scientists, support innovation across EY, and our teams have developed more than 70,000 AI agents to help reimagine how work gets done. EY software engineers are using AI to improve speed and quality in the technology they deliver.

100k+

technologists, including AI engineers and data scientists, support innovation across EY

70k+

AI agents have been developed by EY teams to help reimagine how work gets done



Promoting responsible AI

Responsible AI is foundational to how we deliver value and innovate with confidence when using the technology. Across the global EY organization, we are committed to the ethical design, implementation and use of AI – recognizing that trust in AI systems is earned through clear principles, disciplined execution and accountability.

Our responsible AI framework comprises nine principles – covering topics from accountability to sustainability – and establishes how AI is procured, developed and deployed. It guides not only how we support clients in shaping AI-enabled strategies, but also how we apply AI within our own organization.

By embedding responsible AI by design, governance becomes part of innovation rather than a barrier to it. The result is an environment that fosters innovation within guardrails, protecting trusted data and maximizing the performance of our people, technology and investments. Data is the lifeblood of AI, and data quality, context and permissions are the foundations for trust in large-scale AI adoption. EY has always relied on high-quality data – we process more than one trillion lines of financial data and analyze half of Fortune 500 datasets every year.

EY is committed to scaling AI in a way that is responsible and sustainable across the organization. We are actively working to establish governance, engage suppliers and capture data to manage the environmental impact of EY AI usage as part of our broader environmental strategy. At the same time, we remain transparent about current challenges and are committed to ongoing progress. [Learn more about the work we’re doing in this area here.](#)

Enabling new models with agentic AI

AI agents – systems that can independently plan and execute multi-step tasks under human oversight – represent the next frontier of automation. They move AI from being about increasing productivity to facilitating new operating models.

Across EY, as of June 2026, 70,000 AI agents were operating across different workflows.¹ For example, [ey.ai](#) Data Agents handle the heavy lifting across EY data estate – copying, cleansing, validating and moving data at speed, all under the direction of EY professionals. EY tracks the value created by AI agents through key performance indicators for productivity, quality, and cost efficiency. Agents standardize and accelerate routine work so teams can focus on higher-value tasks, while maintaining high quality and trust. For our clients, 9,500 AI services are already supporting services across tax, finance, engineering and compliance.

Growing an AI ecosystem

In FY26, EY deepened its [alliance partner ecosystem](#), now with 119 active alliance or ecosystem relationships.

EY has co-developed AI-enabled platforms, solutions and delivery models, developed new alliance partnerships and secured access to leading frontier AI models through Copilot. EY alliances span areas such as physical AI, agentic AI, AI-ready data and enterprise transformation. In FY26, EY was named NVIDIA’s Global System Integrator Tech Innovation Partner of the Year.

Building on its longstanding collaboration with Microsoft, EY announced that the organizations are jointly investing US\$1b in a new initiative to help accelerate enterprise AI adoption. The initiative brings together Microsoft Forward Deployed Engineers and EY industry professionals to co-develop secure, industry-specific AI solutions focused on high value business opportunities.

1. Many of the approximately 70,000 AI agents operating across EY workflows are deployed through broader AI platforms or productivity tools and are not classified as separate AI systems for inventory purposes.

CASE STUDY

How Xoogle transforms Earth data into business insights

Geospatial data, once the exclusive domain of governments, has become increasingly available commercially in recent years through fleets of private earth-orbiting satellites. The potential benefits across industries are potentially huge. For example, agribusinesses can monitor their crops globally, logistics companies can reroute traffic around natural disasters, insurers can monitor covered properties – all in real time.

Xoogle, a Spanish earth-observation company, collects exabytes of this data. It turned to EY, and EY alliance partners Microsoft and Databricks, to make this data ready for clients around the world to analyze and use, irrespective of the type of AI system they were using.

[Read more](#) >

for insights



Orchestrating an alliance ecosystem to accelerate innovation and create exponential value

No organization can deliver enterprise transformation alone. The pace and complexity of technological change demand collaboration, bringing together the right business insights, technology and capabilities to reimagine what's possible. That's why EY teams orchestrate across a broad ecosystem of relationships and market-leading technology alliances, co-creating and innovating to help clients deliver enterprise transformation and create long-term value at speed and scale.

EY business knowledge and deep sector understanding help ensure technology and innovation are focused on the business challenges and opportunities that matter most. A multi-alliance approach fully leverages the strength of the EY ecosystem in an end-to-end transformation journey, bringing clients the best value from each alliance and the right capabilities for every stage of their transformation.

This year, it was announced that EY and Microsoft are investing US\$1b to help clients scale enterprise-wide AI, building on the success of the EY-Microsoft Alliance. The initiative brings together Microsoft's Forward Deployed Engineers and EY industry professionals to co-develop and provide secure, industry-specific AI solutions focused on clients' highest value business opportunities. EY continues to expand AI and sector-based ecosystems, now with 119 active ecosystem relationships and alliances, 29 of which were newly formed in FY26. Collectively, these ecosystems and alliances contributed to 23% of overall EY revenue in FY26, up from 20% in the prior year. Over the last decade, EY alliance partner revenues have grown by 34% (compound annual growth rate), demonstrating the increasing value that the EY ecosystem model brings to clients.

Receiving recognition from alliance partners

In FY26 EY received more than **30 awards** from alliance partners, including:

- 2026 Databricks C&SI Customer Impact Partner of the Year
- 2025 IBM TechXchange Award for Technical Excellence in AI Agents
- 2025 Microsoft Global Advisory and Consulting Services Partner of the Year (sixth consecutive year)
- 2026 NVIDIA Partner Network GSI Tech Innovation Partner of the Year
- 2026 SAP Partner Award for Customer Experience Sales Excellence: Enterprise
- 2026 ServiceNow Worldwide Partner of the Year for Risk and Security
- 2026 EMEA Snowflake Services Implementation Partner of the Year

CASE STUDY

Breaking down siloes for Asahi

Bold acquisitions helped global brewer Asahi strengthen its position in a competitive market. But different systems and data silos threatened to dilute the value of these transactions. Its leaders decided to embark on a broader transformation of its operating model through a managed services approach – creating an agile, digitally driven platform to power innovation and growth.

Asahi worked with EY and our alliance partners Microsoft and SAP to focus on revenue-growth management, co-designing an AI-enabled trade promotion optimization tool.

By combining complex data sets, the tool provides insight into how different factors affect sales. The tool has enhanced forecasting and commercial decision-making, giving sales teams easy access to insights that help enable better negotiations.

[Read more](#) >

CASE STUDY

Advancing human-humanoid collaboration for Fincantieri

Labor shortages and the demands of physically strenuous, repetitive and hazardous work are putting pressure on shipbuilding operations. Fincantieri, one of the world's leading shipbuilding groups, decided to explore how humanoid robotics could support its skilled workforce – creating safer, more resilient operations while helping people focus on higher-value activities. Fincantieri worked with EY and the EY-NVIDIA Alliance to explore how physical AI could advance collaboration between people and humanoid robots in complex shipyard environments. By creating digital twins of these environments, the team can use advanced simulation to train and test humanoids virtually before they are deployed. This approach is helping Fincantieri lay the foundations for humanoids to perform demanding tasks safely alongside people – reducing workers' exposure to risk and strengthening operational continuity and productivity.

[Read more](#) >

Driving a sustainable impact in the real economy

The sustainability agenda – encompassing climate, nature, biodiversity and the energy transition – is increasingly driving broader business decisions around competitiveness, risk, resilience, resource security, investment and AI adoption.

Climate and biodiversity thresholds are being crossed, turning environmental stress into direct economic cost. Extreme weather alone has cost the global economy over two trillion dollars in the last decade. Business leaders now face a critical challenge: how to balance near-term value creation with long-term viability, resilience and systemic stability – and execute those decisions with confidence.

The EY organization's broad spectrum of sustainability services are anchored in science, facilitated by AI and other technologies and supported by sector-based business experience. Our strategy supports global, organization-wide, integration of AI and our alliance ecosystem to help provide innovative new services that bridge value protection, and creation. We help clients create measurable impact in the face of disruption, and market volatility, and confidence in navigating transformative approaches to operations and markets. Across EY, more than 3,800 professionals are dedicated to sustainability and climate change services, with 21,000 more employees engaged through wider integration of sustainability within our client engagements.

We also apply our technical knowledge and mobilize the EY global network to support and inform global policy and business forums convening clients and engaging with stakeholders including at the COP30 Climate Summit, WEF Davos, New York Climate Week, and AI for Good summit. The EY ESG Leadership Risk Circle and EY Spring Summit hosted over 350 business leaders in one week examining sustainable transformation as a driver to support long-term value creation, resilience and economic strength. We actively engage as members of international business and sustainability groups including WBCSD, Nature Positive Initiative, supporting practical framework development for nature impact measurement, and capacity building for effective multilateral negotiation engagement with CEMUNE (the Centre for Multilateral Negotiations).

3.8k+

professionals are dedicated to sustainability and climate change services

25k+

total employees engaged through wider integration of sustainability within our client engagements



By combining foresight, scenario planning, and emerging solutions, clients can anticipate future trends, and shape long-term strategic thinking. EY Horizon, an AI-enabled sustainability platform brings together advanced climate, nature and decarbonization analytics into a single environment to inform strategic planning and decision-making. It helps clients to identify climate and nature impacts, risks and dependencies, and to build aligned strategies. This year we also launched the EY Sustainable Operating Blueprint, an enterprise-wide framework designed to help organizations embed sustainability across all business functions and translate ambition into results. Already deployed across multiple regions and sectors, it positions EY as a leading organization in moving beyond compliance toward scalable, value-driven sustainability transformation. Organizations have used the Blueprint to help structure their sustainable transformation, by aligning ambition, governance and execution, and translating strategy into operational action and measurable value creation. Clients can anticipate future trends, and shape long term strategic thinking.

External recognition of our sustainability services

During FY26 EY was named a Leader in the Verdantix ESG and Sustainability Consulting 2025 Green Quadrant, and in 2026 IDC MarketScape for worldwide sustainability strategy services.

Launched EY Sustainable Operating Blueprint

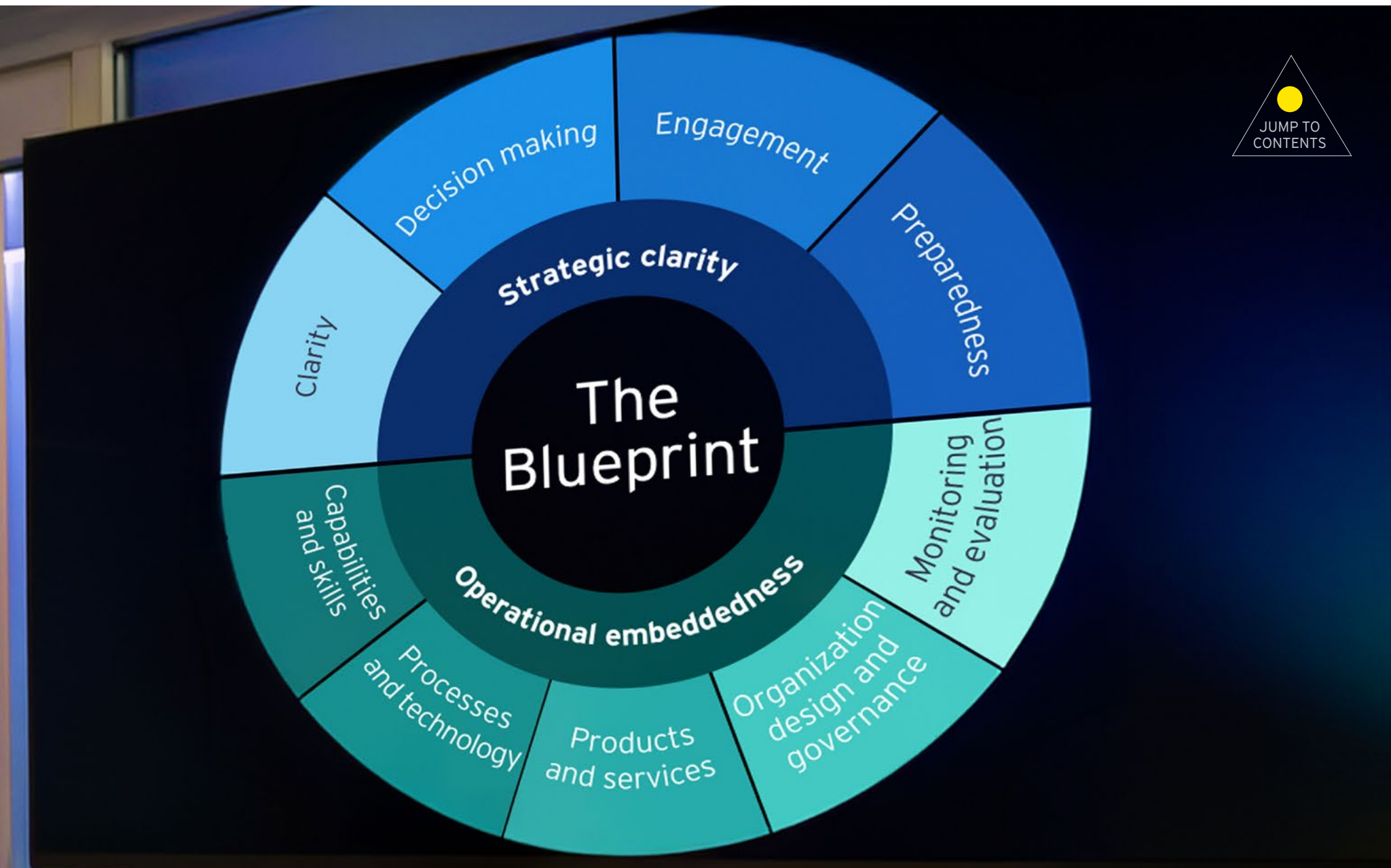
an enterprise-wide framework designed to help organizations embed sustainability across all business functions and translate ambition into results.

Decarbonizing fashion to protect long-term value

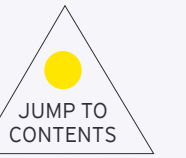
For clients, the tension in investment isn't about whether to act, but how to make it count. The white paper [Accelerating Fashion Decarbonization](#), co-published by EY and H&M Group with insights from HSBC and Apparel Impact Institute (Aii), provides an in-depth analysis of the imperatives and opportunities for collaboration and investment in decarbonization in the fashion supply chain that can help protect business value and support long term returns.

Streamlining global carbon markets with the UNFCCC

This year EY was selected by the United Nations Framework Convention on Climate Change (UNFCCC) to create registry infrastructure for carbon markets as laid out in Article 6 of the Paris Agreement. These registries are central to advancing international cooperation on carbon markets, supporting transparent accounting, sovereign participation and the integrity of cross-border emissions transfers. EY, with alliance partner Trovio, a leading provider of blockchain-based registers for environmental markets will support the design, implementation and operation of international registries and interoperability frameworks that enable the tracking and transfer of carbon credits between countries, and train UNFCCC staff to operate, maintain and help enhance the systems independently.



Unlocking enterprise-wide value with Managed Services



Rapid technological change, shifting market dynamics and increasing complexity are creating new challenges for organizations and intensifying expectations from senior executives to transform their operations to deliver growth and improve resilience.

EY Managed Services helps organizations operate and transform their business functions into strategic capabilities to help unlock value and achieve better business outcomes. The EY organization's leading technology combined with our rich sector insights and deep-domain experience – across Finance, Tax, Risk, Technology, Talent and Cyber – mean that we go beyond traditional operational efficiency and cost-saving goals, to help clients reimagine these critical functions to build more resilient, inter-connected and future-ready operating models.

Clients benefit from:

- EY experience and AI-empowered talent across industries and geographies to help organizations navigate regulatory complexity and accelerate outcomes across functions. As just one of many examples, EY recently acted as a value architect by connecting capabilities across Finance, Procurement, HR, Enterprise Performance Management, MS Dynamics roll-out and ESG Reporting Strategy to support a large aviation client to improve efficiency and realize productivity gains through technology-led process improvements.
- A frontier-first, AI-forward and highly-connected delivery model that brings together people, processes and technology to help clients improve performance and respond confidently to disruption. EY is delivering a groundbreaking, fully agentic, multi-functional Business Process Outsourcing solution, with no traditional ERP, centred on enterprise grade AI agents.

- EY access to an ecosystem of 119 alliance partners, which allow for investments in leading technology designed to help organizations innovate, scale and achieve outcomes faster.

EY teams act as trusted advisers, supporting large-scale initiatives that help lead to long-term value creation, while offering the agility to adapt continuously.

Recent external recognition of EY Managed Services capabilities

- A 'Horizon 3' Market Leader in HFS Horizons: Global Capability Centers (GCC) Services report 2026 and in the Everest Group Global Capability Center (GCC) Setup Capabilities in India – PEAK Matrix® Assessment 2026
- A 'Horizon 3' Market Leader in HFS Horizons: F&A Services-as-Software, 2026
- A 'Horizon 3' Market Leader in HFS Horizons: Financial Crime and Compliance (FCC) Services, 2025
- A leader for Cybersecurity Managed Services in the ISG Provider Lens™ Cybersecurity Solutions and Services – 2026, for US, US GPS, UK, Australia and Brazil
- A leader for Managed Data and Optimization Services in both the ISG Provider Lens™ reports for Databricks Ecosystem and Snowflake Ecosystem (April 2026)

Enabling Chariot Re to enter the market quickly and confidently

New Bermuda-based re-insurer Chariot Re set itself the target of facilitating US\$50b of reinsured assets within its first five years. Bermuda is a premier reinsurance hub with a strict regulatory framework. So standing up a fully functional reinsurance company meant building, from scratch, a sophisticated finance infrastructure capable of handling intricate reinsurance deals, all under rigorous regulatory oversight.

The company needed to establish a fully operational, compliant and scalable finance and operations infrastructure, which was also agile and scalable to support rapid growth.

The company selected the EY Integrated Finance Managed Services solution for the design and delivery of its operating model, which gave Chariot Re the full spectrum of support it needed for critical business functions.

[Read more](#) >

Helping to strengthen confidence in the capital markets

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

We are committed to serving the public interest through high-quality audits that are executed with independence and objectivity, and which involve professional skepticism, compliance with professional standards and due professional care. Leaders are responsible for fostering the culture that inspires EY professionals to deliver high-quality audits with integrity, focus and consistency.

Accountability frameworks ensure that all partners and leaders, regardless of service line, are held responsible for their contribution to quality – meaning that both positive quality events and any shortcomings directly influence individual performance outcomes and are subject to detailed root cause analysis. These frameworks set notably clear expectations for quality and help maintain the confidence that external stakeholders place in EY.

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

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

As part of this, we recently announced the global roll-out of enterprise-scale agentic AI in Assurance, marking a fundamental shift toward AI-transformed audits. These new capabilities are part of a multibillion-dollar project to support audit quality, technology and people, which will continue as part of the EY All in global strategy.

This technology is underpinned by a modern approach for EY auditors, which maintains the fundamental role of human judgment, professional skepticism and insight, and helps reduce administrative burden for clients, and improve risk assessments. It tailors workflows to engagements, helping to further strengthen quality, streamline processes, and improve the experience of EY clients and people.

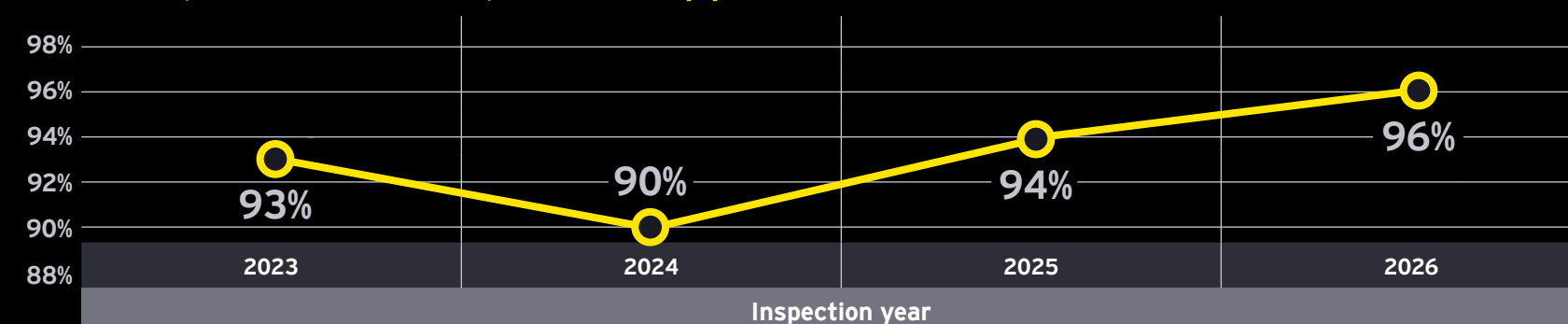
This includes a significant investment in training EY auditors to leverage these new technologies, including hands-on training where professionals learn how to appropriately use AI in performing audits. The training is facilitated by 800 master trainers developed through train-the-trainer sessions across the globe and reinforced by a trained network of coaches who are available to

provide guidance and support. This is a significant cohort that provides implementation support in each EY Region and country.

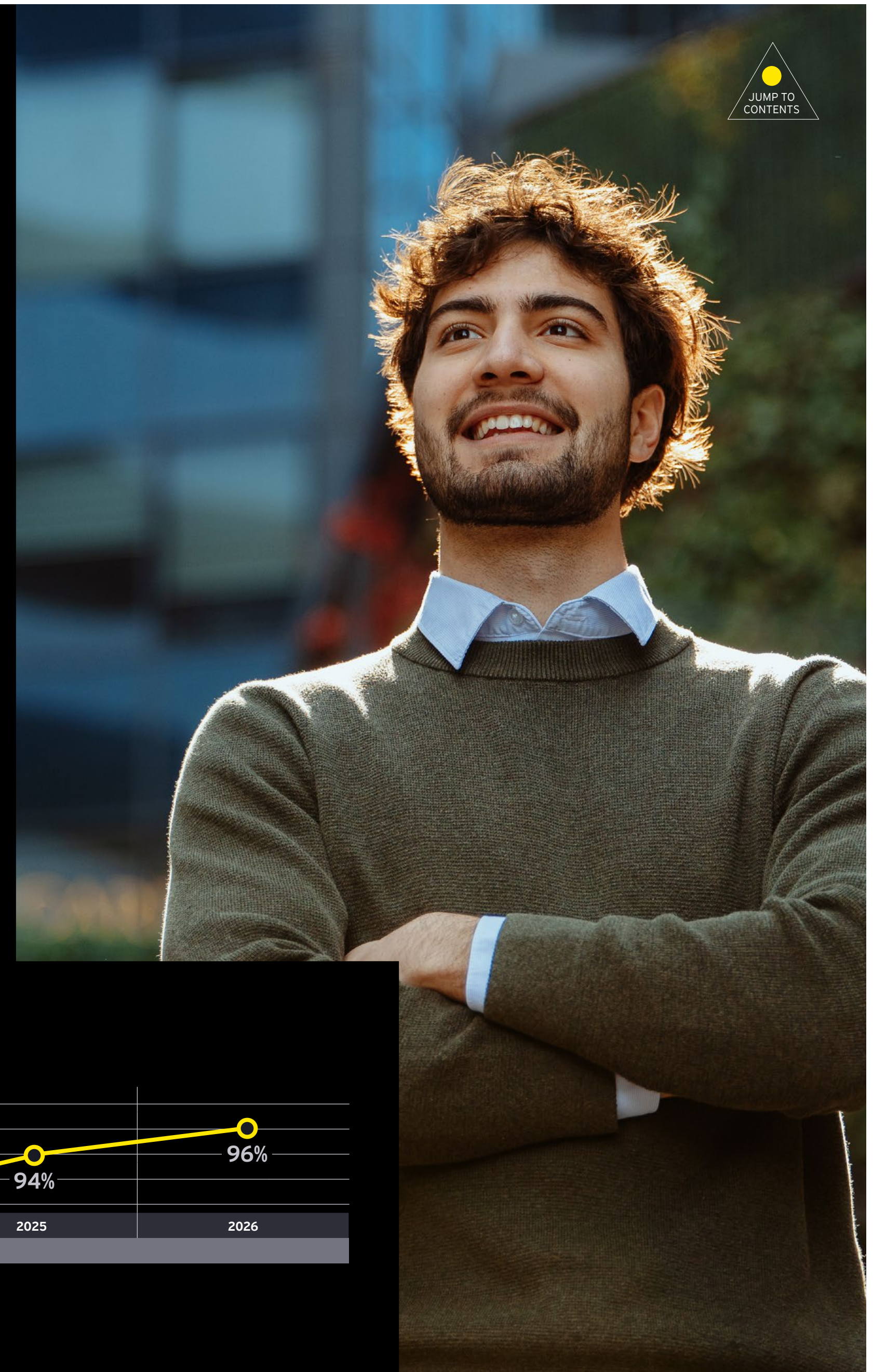
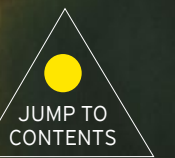
More than 150 regulators conduct inspections of audit engagements across member firms. The insights gained from these inspections, our internal inspection process, and the evaluation of our System of Quality Management continually inform actions taken to help strengthen audit quality.

The graphic below reflects an improvement in the compliance rate for our internal inspections. The trend reflects the benefits of sustained investment in the EY global audit platform, including standardized methodology, technology-enabled execution and greater consistency in how audits are performed across the network. Together, these capabilities support high-quality, risk-focused audits and contribute to strengthening inspection results.

Internal inspection results – compliance rate* by year



*Compliant engagements are defined as those without material findings.



Shaping the future with
confidence for EY



people



LA HEAL THE BAY

The working world is changing fast

The working world is changing fast as AI and other emerging technologies reshape how work is done.

EY continues to invest in becoming a skills-powered organization where career pathways are shaped less by where someone started and more by what they can learn, apply and build next.

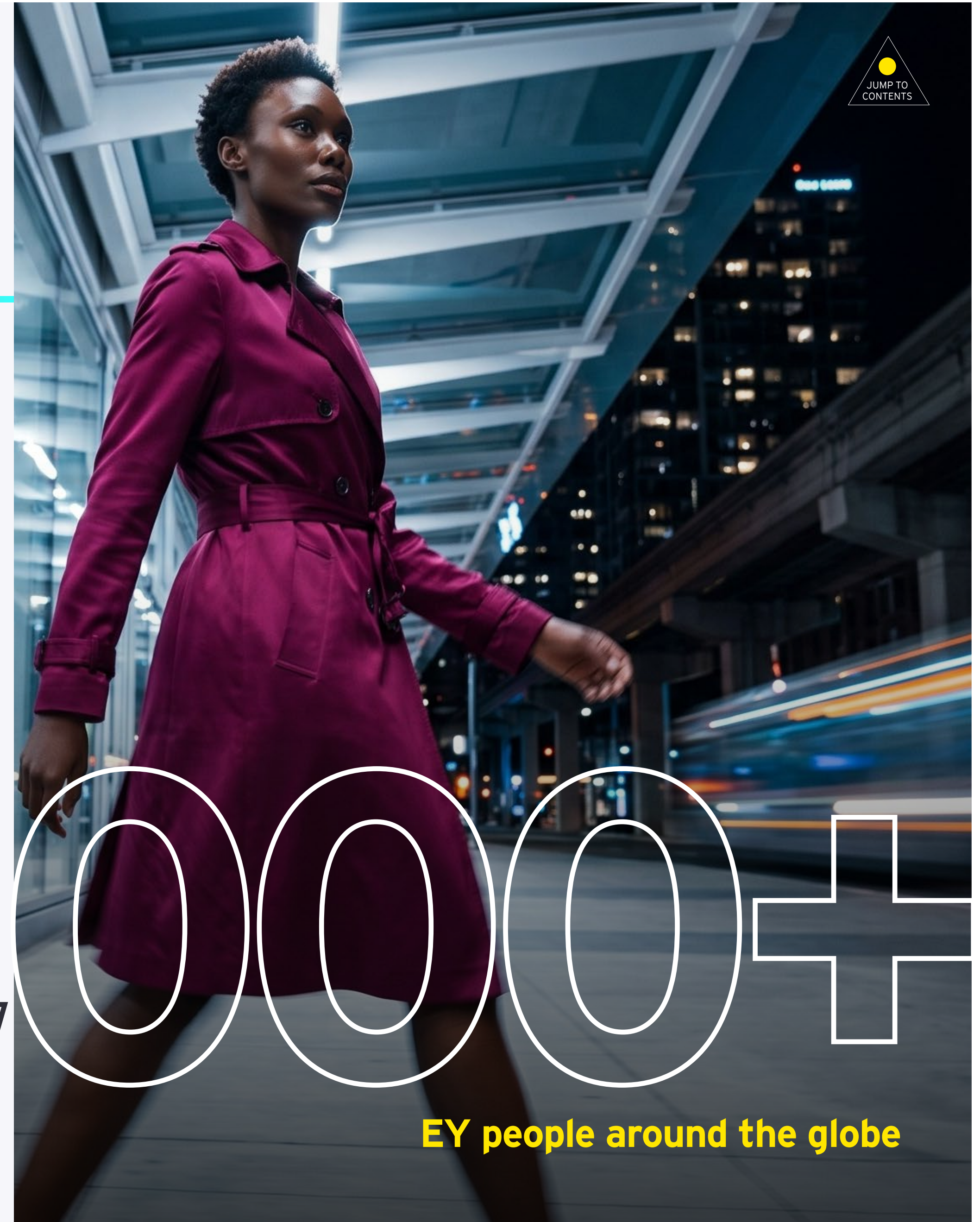
As an organization of more than 400,000 people providing services in over 150 countries and territories, we succeed by recognizing that our greatest differentiator is our people and ensuring we

equip them with the experiences, learning, tools and opportunities to do their best at work every day. The strength of the EY brand and the quality of EY services are driven by the innovation and collaboration of our people who work every day to build and maintain trust with our stakeholders.

Our goal is to ensure that all EY people are confident shapers of an inclusive future. Starting with purpose and sustaining their leadership through action, our people help reinforce our culture which is shaped by our All in strategy, are committed to developing their extraordinary potential, empowering authentic EY voices and highlighting the vital role all of us play in what comes next.

400,000+

EY people around the globe



To **realize** our goal we make a promise to everyone who joins EY:

Our collective strength will enable you to shape your future with confidence and to become an extraordinary you.

This promise is built on three pillars.

PILLAR ONE:

Developing an extraordinary you through professional growth

Our people bring curiosity, ambition and talent. EY helps them to become agile professionals of the future by providing future-focused skills, meaningful experiences and leading-edge technology. We support their professional development throughout their careers, from their first day until they become a member of the vibrant community of more than 1.6m EY alumni.

1.6m+
EY alumni

Creating the AI+ workforce

Our clients come to us for strategic advice, knowledge and professional judgment. AI augments these qualities; it does not replace them. New technologies have always reshaped the workplace, created new roles and demand for new skills, and AI is no different. At EY, we believe that AI creates the greatest value when it supports and amplifies human capabilities, is built by and for a range of users across different backgrounds and perspectives and is matched by sustained investment in people's skills and experiences. We think of this approach, human-centered and enabled by AI and other technologies, as 'AI+'.

So, we focus on how to empower our people to deliver more value for clients with AI's help. We have continued to scale AI capability development through a combination of foundational learning, role-based skills development and practical workflow applications.



This year our people's AI learning moved rapidly from building awareness to developing practical capabilities. Our AI Now series has been rolled out to all EY people around the globe and in total EY people clocked more than 5.2m formal learning hours of AI training this financial year.

EY has the fastest growing AI-skilled population across Coursera and Udemy's combined enterprise customers globally, including in Coursera's benchmark for Intermediate and Advanced AI capabilities. Coursera's data also shows that EY people further deepened their AI capabilities during the year, extending a significant lead compared to other Coursera enterprise customers. The future-ready skills developed across our workforce reflect not only the scale of learning activity but also the capabilities that EY people bring to their clients.

As part of this, EY people were awarded more than 40,000 AI Badges – digital, portable credentials – this financial year, with another 104,000 in progress.

Key learning initiatives included programs such as AI Now 3.0. It was made available to all EY people to teach them about Agentic AI using a specially developed AI agent. Other programs, such as FutureHack and the Tax AI accelerator, continue to be rolled out to rapidly upskill EY people, taking them from AI beginners to AI agent builders.

This year EY invested US\$448m in learning and development and EY people completed an average of more than 60 hours of training. By investing at this global scale in our people's skills, we open the door to more growth, opportunities and career agility for everyone.

“

AI is not just a technology shift for EY Learning and Development – it is redefining our workforce, leading to us embedding AI into skills, learning, and how we operate as an organization.



SIMON BROWN

EY GLOBAL LEARNING AND DEVELOPMENT LEADER

127K+

AI Badges awarded to date

Future with



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Developing All in leaders

Whatever their role or wherever they sit on an organization chart, we consider EY people to be leaders. Leadership at EY starts with our Global Code of Conduct, which is a clear set of standards that provides the ethical and behavioral framework on which we base our decisions every day. The Code is anchored in our values and beliefs and underpins all that we do. Beyond that, leadership is a mindset and a set of skills that we help people develop every day. It is about inspiring confidence, fueling growth and helping create value for EY stakeholders.

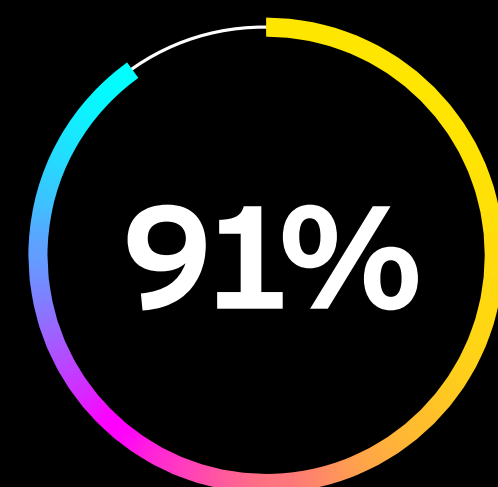
- Inspiring confidence means living EY values and purpose by acting with integrity, inclusiveness and courage.
- Fueling growth means creating a psychologically safe, inclusive environment where people can learn, thrive and be encouraged to perform at their best.
- Helping create value means bringing shared vision, agile decision-making and strong collaboration to generate lasting value.

While EY people have opportunities every day to hone their leadership skills, we also provide a wide variety of targeted programs. This year we rolled out specific courses to highlight the facets of All in leadership. 250,000 EY people have already completed the introductory course, and more than 6,000 people have already participated in our All in Leadership Unlocked series. Our annual upward feedback survey provides managers and above with confidential insights into their leadership impact, further enabling a continuous journey of measurable progress.

Our Milestones and Horizons programs for newly promoted EY people provide opportunities to celebrate their achievements. They prepare participants to take on new roles and create stronger connections across our organization. More than 12,000 EY people attended these in-person events held around the world, including 601 new partners who attended the Global New Partner Program.

Supporting the next generation of partners is crucial to our success. Our global Elevate program helps to intensively prepare promising senior managers and directors in EY member firms to make that transition. It provides executive coaching, practice-management, strategy and leadership skills. This year Elevate had 564 program graduates.

Hiring is one of the most important ways we invest in our future. Every new hire brings new skills, diverse perspectives and leadership approaches that help our organization evolve and grow. In recent years, we have elevated our hiring approach through gold-standard interview training. This year, 91% of candidates who received an offer chose EY, and 93% of new hires described their recruitment experience as exceptional.



of candidates who
received an offer
chose EY

Confidence



26.6m hours

of learning completed by EY people this year

Sharpening our people's skills

EY offers thousands of learning and development opportunities beyond AI and leadership, and EY people completed 26.6m hours of learning this year. We continued to strengthen the EY organization's position as a skills-powered organization.

The award-winning EY Badges program helps EY people develop future-focused skills across more than 240 subjects from AI to data science to design thinking. These digital, portable credentials help to keep EY people's skills sharp for the present and the future, with almost 115,000 Badges awarded this year, and more than 808,000 awarded since the program started in 2017.

For EY people who want to reap the benefits of a masters program, we offer three degrees in association with the Hult International Business School: the EY Tech MBA; the EY Masters in Business, AI and Data; and The EY Masters in Sustainability. These degrees give EY students the knowledge, practical skills and experience to develop and recommend business solutions that help create long-term value for clients, people and society. Since it launched in 2019, 423 people have received their degrees through the program – at no cost to them.

Our learning strategy continues to evolve by placing increasing emphasis on skills adoption and business relevance. This is important because EY people increasingly learn through a variety of different methods, and we aim to enable them to learn in their preferred ways.

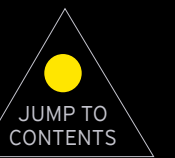
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Our new Internal Recruiting Policy will help us unlock the skills and capabilities already within our business while giving our people greater access to meaningful career experiences. By creating more opportunities for people to grow, move and contribute, we strengthen our talent pipeline and build a more agile, capable organization.



IRMGARD NAUDIN TEN CATE

EY GLOBAL TALENT ATTRACTION & ACQUISITION LEADER



Helping our people to become agile professionals

We believe that EY people's career journeys should be as unique as they are, offering the possibility of multiple paths that match their aspirations and interests.

EY people are encouraged to explore and experience personalized career paths and development opportunities that matter to them. This could be pursuing a new role or client, a mobility opportunity, a change in service line, industry or a secondment. To support our people's career agility, EY also combines AI tools, personalized learning, career development resources and diverse work experiences that help EY people find the next opportunity and develop as professionals while aligning their skills with both EY business needs and their own career aspirations.

Building future-ready skills is only one part of the equation. This year, we further evolved our performance and reward approach to support a skills-first strategy, placing greater emphasis on the skills our people bring and the outcomes they deliver. By recognizing and rewarding expertise, performance and impact, we help attract, retain and motivate the talent needed to meet evolving market needs and create long-term value for clients.

The new EY Global Internal Recruitment Policy marks a key milestone in strengthening career agility and internal hiring across EY, helping to create internal talent pipelines that support new career pathways. It encourages our people to actively explore, and apply for, internal opportunities that match their professional interests while also giving EY recruiters the ability to proactively connect with our people to support career growth.

Broadening our people's perspectives

In today's interconnected world, EY can provide opportunities for our people to tackle global projects, and to participate in cross-cultural collaboration and international mobility assignments. EY cross-border experiences help our people broaden their perspectives through short-term business travel, long-term engagements or virtual collaborations.

EY clients benefit when we bring the right people to the right places to meet their needs. International assignments also benefit the EY assignees: this year 95% rated their international experience as exceptional, and 99% would recommend a mobility assignment to a peer. Over the long term, 86% of past assignees report a positive impact on their career.

“

Mobility is fundamental for us to be able to succeed with our global accounts.



ROBERT WADLEY
PARTNER, ASSURANCE (ERNST & YOUNG AG)

From Egypt trainee to UAE Tax leader

Shهاب Abdelqader's journey from Egypt trainee to UAE Tax leader shows how ambition, flexibility and courage shape careers. By rising to large-scale challenges, he proves growth happens when you dare to move.

Watch the video



Nearly

3,800

EY people participated in international mobility assignments

1,200

different home/host city combinations.

95%

rated their international experience as exceptional

99%

would recommend a mobility assignment to a peer

86%

of past assignees report a positive impact on their career

Global

3,800



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MIAMI DUNE RESTORATION

PILLAR TWO:**Empowering an extraordinary you with personal fulfilment**

At EY we understand that our people can only do their best work when they are able to reach both their personal and professional goals. So for their benefit, and for EY, we support their wellbeing. Our aim is to provide a flexible and caring environment, based on EY values, that supports their physical, emotional, financial and social wellbeing.

Providing a flexible work environment

Flexibility is key to thriving both professionally and personally. We provide the tools, technology and culture to work, connect and collaborate seamlessly – whether people are in the office, at home or across the globe. We aim to create dynamic and flexible environments tailored to how they work best. With open collaboration spaces, ergonomic workstations and leading-edge technology, we empower EY people to work fluidly. We encourage our people to be intentional about the time spent in person with EY colleagues and clients to connect, collaborate and learn, while maintaining the personal flexibility our people value. We believe this approach fosters wellbeing, inclusive teams and innovation.

To further support EY people's wellbeing, we offer EY Thrive Time, a program to build a culture where EY people are supported to carve out dedicated time for personalized growth activities. The activities included in Thrive Time are flexible; EY people are empowered to collaborate with their manager to develop an approach that fits their needs alongside team goals and commitments.

We believe it's vital that we understand our people's experience of working at EY. Through surveys, focus groups and dedicated research, we create a continuous feedback mechanism covering people's careers – from when they first apply to join EY to when they become an EY alum. This year we were able to work even more closely with internal subject-matter experts to ensure we were asking EY people the right questions at the right time and offering better insight to EY Regions and countries so they can act faster on feedback and continuously improve.

From accountant to AI innovator

Laetitia Ward has worked across three service lines within the global EY organization. She embodies how ambition and support can unlock unexpected paths – shaping technology's future while continually reinventing her own.

[Watch the video](#)

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Inclusiveness

PILLAR THREE:

Fueling an extraordinary you in an inclusive culture

EY spans more than 150 countries and territories and includes multiple generations. Diversity of thought, skills, backgrounds and experiences is our reality and an important source of our strength. When we include all voices we live our values, inspire confidence, help fuel growth and help create value to shape the future with confidence. Inclusiveness for Everyone is our message on what inclusiveness means at EY.

Inclusiveness is a longstanding business priority for EY; one we've continued to build under our All in strategy. It is embedded in EY values, is a collective commitment of the EY Global Executive, and the key focus of the EY Global Inclusiveness Steering Committee (GISC). The GISC, co-chaired by Global Chair and CEO Janet Truncale and EY Global Vice Chair – Inclusiveness; Financial Services Partner Mduduzi (Dudes) Mswabuki, helps bring the EY Inclusiveness strategy to life. Its members, drawn from leaders across the global EY organization, explore challenges, highlight successful practices and collaborate to advise on meaningful initiatives.

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

We're building an inclusive culture where everyone is valued, feels free to be themselves at work and experiences a sense of belonging. We believe that inclusion and excellence are inextricably linked, helping us to provide innovative services, closer connections, greater growth and a more resilient business.

When we recognize that everyone has different starting points, and enable all people on our teams to access the resources and opportunities they need to contribute and share their perspectives, we help to improve decision-making and engagement and spark greater innovation.

“

Inclusiveness is a strategic capability for our leaders and business, enabling us to tap into a broad range of perspectives, fuel innovation and accelerate sustainable growth for our business and our clients.



MDUDUZI (DUDES) MSWABUKI

EY GLOBAL VICE CHAIR - INCLUSIVENESS; FINANCIAL SERVICES PARTNER





The impact of inclusiveness

We've seen the positive impact that inclusiveness has on people's experiences at EY.

According to the April 2026 EY People Pulse survey:

84%

of EY people agreed that "EY provides a work environment where I feel free to be myself"

86%

of EY people agreed that "I feel included and supported by the people I interact with each day"

Helping to demonstrate the opportunity organizations have to make an impact on their people and their businesses through inclusiveness: According to the [EY Global Belonging Barometer 4.0 study](#) (September 2025), a survey of more than 5,000 working adults around the world across different organizations and industries, the workplace continues to be where people feel a strong sense of belonging – second only to home and up 6% since 2023.

Developing inclusiveness skills

We consider leading inclusively to be a critical skill of the future. The working world is being transformed by AI, impacting learning, decision-making and problem solving. Inclusive teams, where people are energized and innovative can be a stabilizing force amid rapid change. Building inclusive leadership skills for all EY people is central to our All in culture and is integrated into leadership development activities for all EY people.

We offer opportunities to build inclusiveness skills through learning courses such as Inclusive Leadership for All (IL4All) and Upstanding Interventions. These courses provide foundational knowledge and practical actions for creating inclusive environments. More than half of EY people have completed IL4All, and over 100,000 have completed Upstanding Interventions. Inclusiveness and psychological safety are also embedded across EY learning programs, with dedicated leadership sessions for partners, principals, executive directors and directors.

According to the [EY Global Belonging Barometer 4.0 study](#) (September 2025) a sense of belonging is driven most by psychological safety – the ability to share ideas, admit mistakes and express concerns without fear.

EY recently launched new learning focused on socio-economic background and social mobility, recognizing the relevance of this topic to people across EY. This builds on record engagement with a social mobility film series launched in 2024, which features EY people and alumni sharing their own experiences. This course is helping EY people around the world to build team environments that are inclusive across differing socio-economic backgrounds.

Shaping the future for disability inclusion

EY is a longstanding member and was one of the first to join the Valuable 500, a global initiative of 500+ organizations dedicated to leveraging the power of business to innovate for disability inclusion. As an "Iconic Partner", we collaborate with other global and multinational organizations to drive change and shape the agenda for disability inclusion in business more broadly. Our reporting ([please see Disclosures section](#)) reflects our leadership in this area and underscores our focus on creating an inclusive culture where everyone, across all abilities, can thrive.

Industry recognition for our efforts

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

- [WEF Future of Inclusion Lighthouse Report](#) – Global
- [Great Place to Work 2026](#) – recognized EY member firms in multiple countries, including [Argentina](#), [Brazil](#), [Canada](#), [China](#), [Greece](#), [Mexico](#) and the [United States](#)
- [LinkedIn Top Companies 2026 list](#) – [Brazil](#), [France](#), [Germany](#), [India](#), [Italy](#), [Netherlands](#), [Spain](#), [United States](#)
- [World 50 Impact Awards](#) – [Designed for Opportunity](#) – Global

Shaping the future with
confidence for



Society



Our EY purpose is building a better working world

Grounded in our values and our Global Code of Conduct, the services we provide to our clients and the opportunities we give to our people are important parts of accomplishing this. And we go beyond these groups by using our skills and resources to foster sustainable and inclusive growth to help society shape the future with confidence.

We achieve this in three ways:

- Providing EY people opportunities to make a difference through **EY Ripples**, our global social impact program
- **Supporting entrepreneurs and entrepreneurship** – important sources of economic and societal innovation
- **Embedding responsible business practices** into our strategy and operations to support the transition to a more environmentally sustainable and nature-positive world

Starting waves of change through **EY Ripples**

EY Ripples is our global social impact program. Launched in 2018, it focuses on empowering people, inspiring innovation and helping to protect the planet for generations to come. Through EY Ripples, EY people work on projects aligned to the UN Sustainable Development Goals (SDGs) with like-minded organizations to help shape a more sustainable and inclusive future.

Working on EY Ripples projects benefits EY people and our organization. EY Ripples experiences help our people gain new skills, become more inclusive leaders and put purpose into practice. By embedding these opportunities into our learning and development approach, we can scale our impact while improving performance and retention.

Recognizing that systemic challenges require systemic solutions that no organization can achieve alone, EY Ripples brings together public, private and non-profit organizations across our network. We achieve impact through practical, measurable skills-based initiatives focused on four themes:

- **Artificial Intelligence (AI) for Good;**
- **Skilling and Future Workforce;**
- **Sustainability;**
- **Access and Inclusion**

We measure our success both in terms of the hours EY people spend on EY Ripples projects as well as how many lives these projects positively impact. Since launch, EY Ripples has achieved over 300m Lives Impacted, including over 53m this year, and EY people have invested 853k hours in community initiatives and EY Ripples. We continue to focus on sustaining impact at scale, with around 50m lives reached annually.

300m+

Lives Impacted by EY Ripples



our ripple

Achieving greater impact through collaboration with clients and alliance partners

EY joins forces with government bodies, non-profits, entrepreneurs, and other like-minded organizations so that our impact can reach further, last longer and scale faster. To date, we’ve worked with over 120 private- and public-sector clients.

EY became the first organization to join Microsoft’s UN80 Private Sector Coalition in 2026, a group of private-sector organizations engaged in helping the United Nations become more agile, integrated, and better equipped to tackle modern-day global challenges. As part of this initiative, EY Ripples will support the Microsoft Elevate for Changemakers program, which is designed to empower AI advocates across NGOs and IGOs, including two UN-focused cohorts, to help scale AI adoption within their organizations. Through the program, EY professionals will support people participating in it through coaching and workshops, helping them strengthen their use cases, challenge their thinking, and refine their ideas for implementation.

The Visa Accelerator Program offers targeted support for fintech companies across Africa. Participants gain access to knowledge, mentorship, partnerships and funding opportunities. In FY26, EY Ripples joined the program to provide pro bono coaching and workshops on topics such as collaborating with banks and the African regulatory landscape, and in this time EY people have supported nearly 60 African fintechs to help build operational resilience and growth capacity. Insights from the program led to the EY report “The Power of Together: The role of ecosystems in enabling fintech growth across sub-Saharan Africa”.

EY is collaborating with the Schwab Foundation, the World Economic Forum, Microsoft and SAP to accelerate the responsible use of artificial intelligence for social and environmental impact as part of the AI for Social Innovation Initiative. The initiative focuses on scaling solutions beyond pilots and into the systems people rely on every day, building a supportive, collaborative ecosystem across sectors.

This year TRANSFORM – our award-winning collaboration with Unilever and the UK Foreign, Commonwealth & Development Office – is coming to an end. For more than a decade it has brought together public- and private-sector capabilities to support impact enterprises delivering market-based solutions to global development challenges. To mark the program’s end, the TRANSFORM playbook was launched to share practical lessons on building public private collaborations to drive real-world impact.

Harnessing the power of AI for good

EY Ripples is embedding AI at the core of our initiatives to ensure a future where everyone has equal access to AI and that it supports organizations working to create social impact to do more.

Launched in 2023, the EY Ripples AI for Good program has already impacted 25+ million people globally, with more than 70,000 EY professionals engaged across 130+ countries.

The program brings together the strengths of EY Ripples and EY AI transformation strategy. By uniting these two forces, we’ve created a series of initiatives that engage clients, colleagues, and communities – to help build trust and contribute to long-term societal value. We focus our efforts on areas where our capabilities can help most: education, entrepreneurship and the environment.

CASE STUDY

Empowering the talent of tomorrow

This year the EY Microsoft AI Skills Passport reached a significant milestone, with more than 100,000 people across 50+ countries completing the course since it launched. Responsible AI and AI ethics are core components of the program, helping enable learners to build both technical capabilities and a responsible mindset. The course also focuses on employability, providing real-life applications of AI across sustainability, business and technology career pathways. At the end of the course, learners receive an EY Microsoft certificate which they can add to their resume.

This year, the program held more than 20 in-person and virtual events around the globe to connect young people to AI learning. Feedback is strongly positive, with more than 90% of participants indicating course satisfaction and increased interest in AI. Many students who have completed the course have highlighted the impact on their confidence and career readiness.

future with



Helping people build resilient livelihoods

EY Ripples programs help empower individuals, communities, entrepreneurs and nonprofits to build a workforce that will thrive in the AI-powered economy. These initiatives are digitally enabled, scalable platforms such as the highly successful Skills Labs, which have achieved **40m+ Lives Impacted** across **500+ sessions**. These were designed as interactive, facilitator-led workshops that help equip nonprofits, impact enterprises, and educational organizations with practical, hands-on training. Putting AI at the core, we created the AI Skills Lab, which teaches these impact organizations how to use AI to improve operations, decision-making, and delivery.

Cultivating sustainability

Through environmental initiatives, entrepreneurship and technology, EY Ripples helps to advance sustainable practices for a healthier planet. For example, the EY AI Data Challenge attracted more than 24,000 AI model submissions from across 134 countries to develop machine learning models that forecast water quality using satellite, weather, and environmental datasets. This AI-first approach enables real-time, predictive insights into water safety – supporting more proactive decision-making, improving data accuracy, and generating scalable solutions to advance public health and environmental outcomes. This year, the program expanded by integrating two key EY Alliances – Snowflake and ServiceNow – into the experience, elevating both skills-building and finalist support.

Fostering access and inclusion

EY Ripples supports individuals, entrepreneurs and nonprofits to foster a world where opportunity grows because everyone belongs.

The AI SDG Accelerator – Women Entrepreneurs is one initiative where EY Ripples can help close the scale gap. Delivered over six months with partners including Bright Tide, Microsoft and Women’s World Banking, the accelerator helps women-led AI ventures in the global south scale solutions aligned to the UN SDGs – with pathways to market growth. When women entrepreneurs gain access to networks that span technology, policy and markets, AI for good solutions can move faster and reach further, helping drive long-term impact for everyone.

The Understanding Older Generations’ Adoption of AI report, conducted by EY Ripples in collaboration with Microsoft, Kite Insights, OATS, and OpenAI, found that older adults are increasingly interested in AI and recognize its potential value in areas such as learning, health, travel, and creativity. 85% of respondents expressed interest in learning more, with many seeking practical resources, training, and support to strengthen their understanding and confidence. Through AI for All Generations, EY Ripples is responding with practical learning experiences, including the AI Skills Passport for Older Adults, a free, self-paced course that helps adults aged 60+ build practical and responsible AI skills for everyday life. Explore the research and its findings here.

Supporting the entrepreneurs who shape the future

In a rapidly changing business environment, entrepreneurs move differently. They act before there is certainty, see opportunity in complexity, and build momentum when others hesitate. Every decision now requires speed, judgment and the confidence to act without perfect information. This shift is a critical signal for how founders and CEOs alike should consider responding.

Celebrating entrepreneurs

EY brings transformational leaders together – founders, CEOs and multi-generational business builders – at the moments when decisions matter most, to share experiences and lessons, challenge the status quo and collaborate with each other.

Our role is to enable a community of innovators around the globe to build, adapt and grow. We do that through an ecosystem built around:

Capability – access to the full breadth of EY, powered by data, AI and deep sector insight

Connection – a community where leaders around the globe learn from leaders

Celebration – recognition that highlights those shaping industries and inspiring others

40

years of championing entrepreneurial thinking

26

years of celebrating founders at EY World Entrepreneur Of The Year™ in Monaco

60

Entrepreneur Of The Year™ programs across 94 countries and regions

“

Entrepreneurship turns possibility into progress. The ideas entrepreneurs bring to life don’t stop with the businesses they build; they create new capabilities, inspire new industries and generate opportunities that benefit society. That’s the kind of leadership – from founders to CEOs – we’re proud to champion at EY.



STASIA MITCHELL
EY GLOBAL ENTREPRENEURSHIP LEADER



EY Ripples

Celebrating the best with EY Entrepreneur Of The Year™

Founded in 1986, EY Entrepreneur Of The Year™ is the only initiative of its kind for entrepreneurs, recognizing leaders who create long-term value through business. It is the foundation of a year-round ecosystem that connects, celebrates and supports some of the world's most innovative founders and business leaders. At its core is a community of more than 45,000 alumni around the globe – a distinctive group of builders, disruptors and value creators who exemplify the principles of entrepreneurial leadership.

Across regions and countries, year-long programs convene and recognize leaders distinguished by their leadership, financial performance and societal impact. Each culminates in the selection of category and overall winners, chosen by an independent panel of accomplished entrepreneurs.

Celebrating the EY World Entrepreneur Of The Year™ 2026 winners

We celebrate Jitendra Mohan, Sanjay Gajendra and Casey Morrison, co-founders of Astera Labs, as the EY World Entrepreneur Of The Year 2026 global winners.

Driven by a shared ambition to unlock the full potential of artificial intelligence, they founded Astera Labs to solve one of AI's greatest challenges: connecting the world's most advanced computing systems so they can operate with the speed, bandwidth, reliability and efficiency required at scale.

Their journey from a Silicon Valley garage to a publicly traded global enterprise reflects what defines entrepreneurial leadership today: seeing opportunity where others see complexity, helping solve foundational challenges and create solutions that help drive progress on a global scale.

Read more >

45,000+
EY Entrepreneur Of The Year alumni around the globe



JUMP TO CONTENTS

The EY World Entrepreneur Of The Year Class of 2026 finalists are helping create significant long-term value.

58 finalists	46 countries and regions represented	157k employees of participating organizations worldwide	\$30b combined revenue
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Overall winners go on to represent their country or region at the ultimate competition and celebration of entrepreneurship: EY World Entrepreneur Of The Year in Monte Carlo, Monaco.

[Explore the unique stories](#) that have led them to success on the global stage.

Connecting an ecosystem for women entrepreneurs around the globe

EY Entrepreneurial Winning Women™ is a program that supports high-potential women founders around the globe in scaling their businesses and realizing their growth ambitions.

By combining strategic insight with access to networks, capital and connections to investors and business leaders, the program helps accelerate the growth of founder-led companies while fostering innovation and long-term value creation. Today, it spans 60+ markets and connects a dynamic community of over 1,200 entrepreneurs around the globe who are helping shape the future of their industries and driving economic growth.

The businesses within the program represent significant economic impact. For example, this year's class employs more than 35,000 people and the class's combined revenues exceed US\$2.25b.

A defining strength of Winning Women is its ability to convene, connect and build trusted peer relationships. Through curated global and regional experiences, as well as ongoing engagement across the entrepreneurial ecosystem, the program brings together founders, investors and corporate leaders to help unlock new opportunities.



Building bridges with the **Entrepreneurs Access Network**

Emerging to mid-market businesses are critical to the economy. Yet many founders and leaders of under-resourced businesses do not reach their full growth potential because of persistent gaps in coaching, connections, curriculum and capital.

The North American-focused EY Entrepreneurs Access Network (EAN) helps bridge those gaps by supporting founders and leaders through a 12-month business accelerator platform. The program combines tailored curriculum with coaching and knowledge sharing from EY executives (who serve as Relationship Ambassadors), and EAN Alumni peer advisors. Through this model, EAN helps entrepreneurs sharpen their strategy, expand their networks, access resources and pursue sustainable growth.

Since the first cohort launched in 2021, over 380 participating entrepreneurs have raised more than **US\$75m in capital** and have seen an **18.24% average growth rate**.

Changing the map to deliver health equity

For Vanessa Best, founder and CEO of Precision Healthcare Consultants (PHC), health equity is a measurable business and societal outcome. By partnering with hospitals, health systems, governments and life-sciences companies across 39 US States and 14 countries, PHC helps expand access to innovation in medicine and strengthened trust in underserved communities.

An alumna of the EAN 2023 cohort and Entrepreneurial Winning Women™ North America 2025 community, Vanessa explains, "The Entrepreneurs Access Network didn't open one door – it built me a hallway of them." As well as supporting Precision Healthcare Consultants' expansion to both Kenya and the United Kingdom, EAN helped Vanessa sharpen her governance with EY Board Matters programming, helped her tell her story with EY Americas Modern Client Experience and given her a wealth of senior-level wisdom by connecting her with retired EY partners. "EAN didn't just support my growth," she says, "it continues to change my company's map."

**Purposefully driving progress
towards the UN SDGs with
impact entrepreneurship**

A special breed of innovators we call “impact entrepreneurs” are helping provide better answers to global problems and purposefully driving progress toward the UN Sustainable Development Goals (SDGs), which aim to integrate social, economic and environmental sustainability. Through EY Ripples, we help enable impact entrepreneurs to realize their ambitions by helping these life-changing businesses to grow their operations and impact, by providing EY knowledge, skills and experience on a not-for-profit basis. In collaboration with our ecosystem network, we convene impact entrepreneurs, corporates and public-sector institutions to scale transformative solutions together.

In FY26, we worked with more than 5,000 impact entrepreneurs in more than 50 countries to help improve their businesses’ resilience, productivity and capacity to scale sustainably, positively impacting more than 35 million lives.

**Acting today to help shape the
future for climate and nature**

For EY, acting responsibly is more than just a commitment – it’s at the heart of who we are, the way we serve clients and how we operate in our communities.

It underpins sustainable growth and our ambition to shape the future with confidence, bringing together purpose, technology, client focus and the ingenuity of EY people.

Nature loss and climate change have profound implications for society. That’s why we are focused on helping create value for business, people and the planet, across three dimensions.

- **Our organization** – understanding and managing the environmental impact of our organization.
- **Our clients** – helping advance progress across the globe through supporting EY clients in their own transition programs. [Read more in the Clients section of Value Realized.](#)
- **Our wider impact** – using our EY network, knowledge and ecosystems to build capacity, convening key stakeholders and applying EY team’s technical knowledge to help drive positive change.

We have integrated responsible and ethical business practices across our organization and evolved them to help address emerging issues including responsible AI and sustainable supply chains. Across EY we develop and support our Global Environment Strategy and embed environmental commitments, resilience and transparency into the way we operate.

CASE STUDY

Detecting wildfires faster, to keep us all safer

Satellites on Fire is a wildfire early alert system, leveraging proprietary AI algorithms to detect wildfires before they spread and protect vulnerable communities and ecosystems worldwide. Operating in 19 countries and protecting over 56m hectares, it helps detect fires within the first 3 minutes, providing early detection and warning alerts.

Through EY Ripples, EY Climate Change and Sustainability consultant Daniela Retana had the opportunity to provide business coaching to Satellites on Fire through the venture’s participation in the YECO programme, a global accelerator implemented by International Trade Center (ITC), the G20 Global Land Initiative, and the United Nations Convention to Combat Desertification (UNCCD) that powers the green and just transition by investing in young entrepreneurs as catalysts for sustainable development, environmental justice and climate action advocacy.

Understanding and managing our



Recognizing where EY operations and value chain – EY people and clients, supply chain, external industry boards and organizations, the communities we work in and regulatory bodies – intersect with global environmental and social issues is central to our approach.

We identify the topics that matter most to EY and its stakeholders through a double materiality assessment (refer to *Identifying our sustainability matters*), use climate-scenario analysis to explore potential future conditions and map exposures in the value chain that could affect resilience. Alongside these structured exercises, we also continually monitor emerging sustainability themes and translate insights into guidance and resources for member firms, supporting consistent action across the EY network.

The EY Global Environment Strategy is a broad roadmap for investment, action and transformation, and includes our near-term target to halve greenhouse gas (GHG) emissions by the end of FY30 and an ambition to reach net zero by FY50. These decarbonization goals are based on science, following a 1.5-degree pathway for Scopes 1, 2 and 3 and have been validated by the Science Based Target Initiative (SBTi).

In FY26, this included stronger performance management through country-level emissions budgets, quarterly scorecards and regular reviews, alongside practical interventions to influence the largest sources of the EY organization's footprint – particularly business travel and purchased goods and services.

For travel, we have embedded planning tools, approval processes and emissions dashboards to consider carbon and cost earlier in decision-making, while guidance encourages more intentional choices such as consolidating trips, co-locating meetings, using hybrid formats, selecting meeting locations based on attendees' locations and choosing lower-emission travel options where feasible.

This operational focus is supported by longer-term foundations that make progress more measurable and durable. EY is maintaining renewable electricity coverage, applying sustainability criteria to office location and design decisions, engaging suppliers through a structured emissions-reduction program and improving data collection across priority areas such as supplier emissions, waste, water and nature-related exposure.

The EY Global Environment Strategy prioritizes emissions reductions over time. Supplementing this, we apply additional nature-related criteria to our carbon offset selection process. FY26 saw the implementation of a new EY Carbon Offsetting approach, introducing higher standards, innovation and investment in the market. This approach is designed to facilitate access to improved quality supply, support innovation in removals and continue to manage residual emissions in a credible and transparent way.

Together, these actions demonstrate how EY is building the governance, data and behavioral mechanisms needed to manage environmental performance over time with an integrated approach that supports resilience, trust and long-term value.

In FY26, the EY global organization made measurable progress across climate and nature targets, demonstrating our commitment to sustainability and transparency. FY26 GHG emissions were comparable to FY25, demonstrating continued progress toward our goals. Since emissions are influenced by changes in business activity and other factors, we do not expect reductions to be linear year to year. Our focus remains on delivering measurable progress on our near-term pathway.

- GHG emissions: Since FY19, the EY organization has grown 57% by revenue and 45% by full-time equivalent (FTE) employee while our total market-based GHG emissions have declined by 40%. Emissions intensity per dollar of revenue was reduced by 62%, and emissions per person fell by 59%.
- Energy: 100% of electricity consumed was matched with renewable energy sources, including virtual power purchase agreements, renewable electricity certificates and bundled renewable electricity. EY has met the RE100 100% renewable electricity commitment¹.
- Travel: 48% reduction in travel emissions from the FY19 baseline. 2% of business travel emissions covered by sustainable aviation fuel (SAF) certificates.
- Nature: EY was an early adopter of the Taskforce on Nature-related Financial Disclosures (TNFD) and published a TNFD-aligned report.

1. Except in geographies where it is not possible to meet the RE100 criteria, most prominently in Romania, Serbia, Trinidad and Tobago, and Tunisia. Of the total, 2.0% 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.



Balancing AI and sustainability

Technology is a critical enabler of EY Global Environment Strategy, supporting improved data quality, innovation and transparency. Yet this opportunity also carries a growing emissions footprint, creating a need to understand the environmental impact of AI use at EY.

EY is committed to scaling AI in a way that is responsible and sustainable. We are establishing governance, engaging suppliers and capturing data to track and manage the environmental impact of our AI usage. We aim to reduce the environmental footprint of IT systems through efficiency improvements and sustainable management practices, reporting on our progress – and challenges – over time.

Our near-term focus is on improving measurement and strengthening supplier engagement through contractual expectations, integrating sustainability into governance and procurement and optimizing workloads as capabilities mature.

The Global Responsible Business team is laying the foundations for this work by starting with a full baseline on technology and AI emissions that will lead to collaboration with the suppliers and internal teams to improve our approach in the AI transition.

Building COP30

Building capacity through our people and engagement

Nature loss and climate change continue to impact business and society. So continuously developing the sustainability skills of EY people is vital to both our organization and to better serve our clients.

We 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. To date, more than 83,000 EY people have completed Sustainability Now, our sustainability literacy course. And our people have earned over 17,400 Sustainability EY Badges on topics including climate change, the circular economy and sustainable finance.

Through convening and participating in global events such as London Climate Action Week, New York Climate Week, COP30, and EY Innovation Realized, we are supporting urgent conversations with broad audiences about action for nature and climate.

Welcoming the world to EY House at COP30

The climate agenda only advances when ambition is translated into execution. COP 30, The United Nations’ 2025 Climate Change Conference, held in Belém, Brazil from 10-21 November, emphasized this point. EY teams engaged with both the business summit in São Paulo, and at COP in Belém, bringing insights, convening diverse points of view, and collaborating with clients and stakeholders. As part of the program, we renovated a derelict site in central Belém into EY House using sustainable infrastructure, to provide a unique convening space bringing together public, private and NGO communities during the summit. Following the conference, the physical structure was repurposed to serve permanently as the headquarters for the Pará State Secretariat for Indigenous Peoples, symbolizing a concrete commitment to sustainable and inclusive development in the region.

Over two weeks, more than 3,000 people attended events at EY House, representing over 100 companies, national, international and regional governments, cities, and citizen-led groups and communities. Ninety sessions covered topics ranging from energy to agribusiness to AI.

At the end of the summit, EY handed over the facility to the Secretariat of Indigenous Peoples of the State of Pará – a symbol of EY support to sustainable and inclusive development in the region.

EY Value Realized

disclosures



This section of EY Value Realized 2026 sets out the global approach to sustainability governance, responsible business practices, social impact and environmental performance.

It brings together nonfinancial performance information, selected metrics and related methodologies for initiatives and programs conducted on a global basis. EY member firms may provide further information on their own nonfinancial performance in local reports.

This section is organized into four topics. The first outlines our approach to applying sustainability within EY, and the following three sections reflect the pillars defining how EY delivers impact: **operating our network responsibly**; **scaling social impact through EY people**; and **taking action on environmental impacts**.

Each section outlines our actions, progress and goals across these pillars, enabling a structured view of how sustainability activities are approached:

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



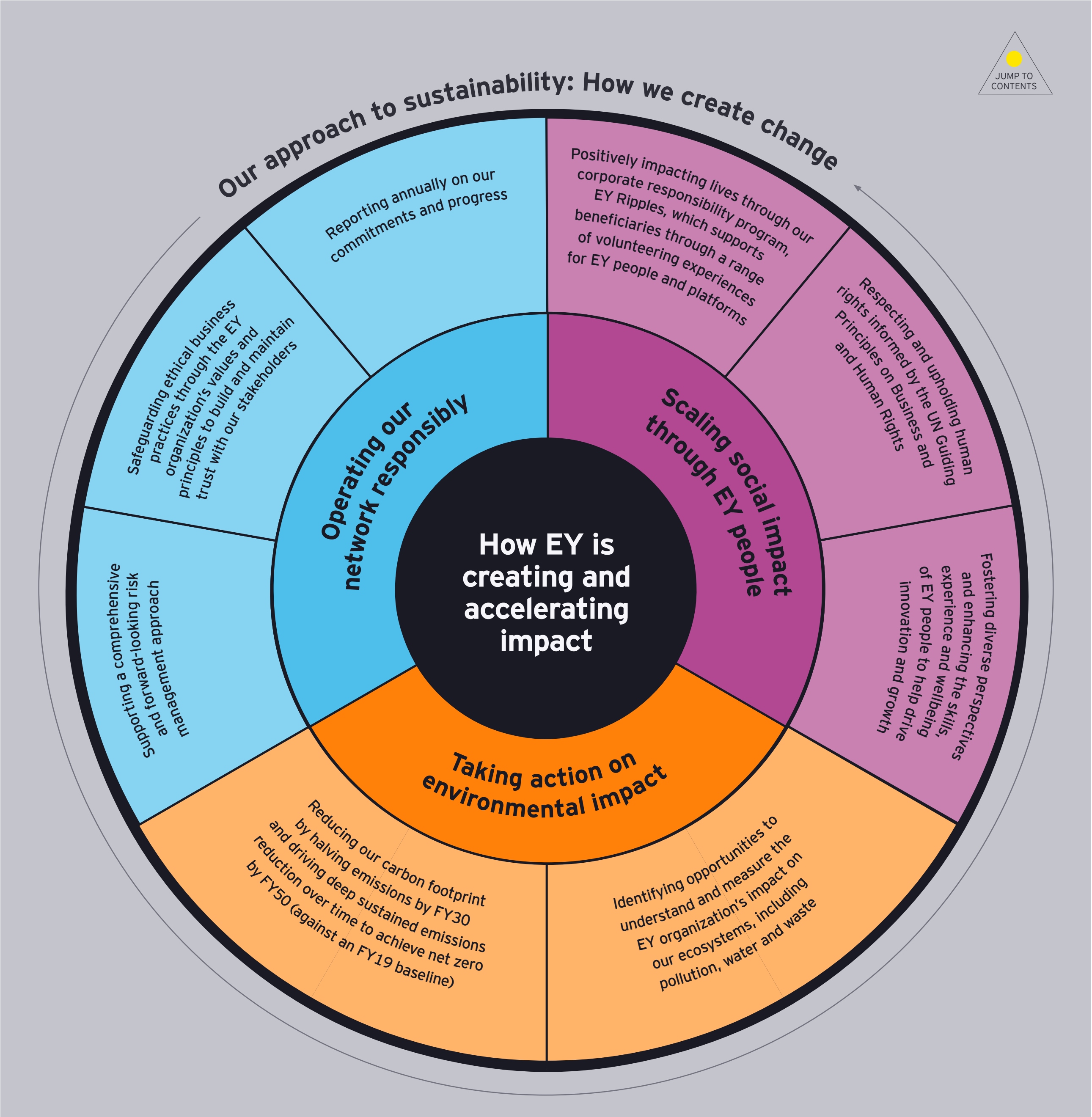
Scaling social impact through EY people

- Positively impacting lives through our global social impact 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 diverse perspectives and enhancing the skills, experience and wellbeing of EY people to help drive innovation and growth



Taking action on environmental impact

- Reducing our carbon footprint by halving emissions by FY30 and driving deep sustained emissions reduction over time to reach net zero by FY50 (against an FY19 baseline)
- Identifying opportunities to understand and measure the EY organization's impact on our ecosystems including pollution, water and waste





Our approach to sustainability

At EY, sustainability helps inform how we operate, create value and manage our environmental and social impacts, helping guide decisions across our business to support long-term resilience.

It reflects our ambition of shaping the future with confidence, grounded in purpose, enabled by technology and powered by EY people. It's how we envision that generations of EY people, clients and communities thrive in a rapidly evolving world.

Since its launch, EY Value Realized has shared our progress in helping create long-term value for EY people, clients and society, alongside presenting global financial results.

As the purpose and expectations for nonfinancial reporting continue to mature, this disclosure section brings together information informed by selected global frameworks, including the WEF-IBC Stakeholder Capitalism Metrics, International Sustainability

Standards Board (ISSB) and Taskforce for Nature-related Financial Disclosures (TNFD).

This section also synthesizes information on the sustainability-related matters that inform and shape how we operate our business, manage impacts and risks, and create value for our stakeholders. EY continues to monitor and prepare for evolving sustainability reporting and assurance requirements, including the EU Corporate Sustainability Reporting Directive (CSRD) and related jurisdictional developments. Like many organizations operating in a rapidly evolving reporting environment, we continue to strengthen our disclosures, governance and reporting practices.

The foundations that shape our approach

Our approach to sustainability is supported by three connected foundations: identifying the sustainability matters most relevant to EY and our stakeholders; embedding oversight and accountability through governance; and monitoring for sustainability-related risks and opportunities within our risk management program, strategy and operational decision-making. Together, these foundations help connect our disclosures to the way EY manages responsible business practices, social impact and environmental performance across the global organization.

Identifying our sustainability matters

The results of our double materiality assessment² continue to inform how EY prioritizes sustainability-related topics across reporting, risk management and business operations. The assessment helps identify where EY has actual or potential impacts on people and the planet, as well as where sustainability-related matters may affect the EY organization's ability to create long-term value. These insights are considered alongside evolving stakeholder expectations, regulatory developments and internal business priorities, helping EY focus effort and resources on the areas where action, governance and disclosure are most relevant.

Our material topics from the FY24 assessment remain highly relevant and continue to guide EY strategy and disclosures. A refresh is planned for FY27 to assess how the relevance and impacts of these topics continue to evolve. Identified through two lenses – impact materiality (how EY affects people and the planet) and financial materiality (how sustainability issues affect the EY organization's performance) – these topics reflect the areas where action matters most. For details on the methodology, refer to [EY Value Realized 2025](#).

² Double materiality assessments help organizations view sustainability through two lenses: 1) impact materiality – how a company affects people and the planet; and 2) financial materiality – how sustainability issues affect a company's performance. EY will be refreshing the double materiality assessment in FY27 to support future prioritization.

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 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.

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. The EY organization's 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

At EY, attracting and retaining high performing teams that span a range of skills, perspectives and experiences is a key business lever. We believe this drives innovation and growth by giving everyone the chance to grow and enhance their knowledge and skills.

Working conditions for own workforce

At EY, the working conditions of our workforce is a priority and a cornerstone of our approach to human rights. This may include fair compensation, robust health and safety standards and a work environment that supports wellbeing and work-life balance. 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 supports the integration of nonfinancial considerations into decision-making and leadership oversight.

At the global level, EY sets strategic priorities and risk frameworks, while member firms assess local relevance to address regional conditions. This integrated approach aligns the EY network with evolving regulations and market dynamics, while maintaining consistency across the EY organization^{*}.

Roles and responsibilities

EY Global Executive

The EY Global Executive (GE) is the board of EYG, with responsibility for guiding sustainability priorities and overseeing major sustainability disclosures related to the network, including the annual EY Value Realized report. Sustainability topics are regularly presented to GE members through quarterly updates, committee inputs and dedicated reporting channels, facilitating GE members' visibility and discussion of sustainability-related issues, performance and emerging risks.

Sustainability governance is integrated into existing EYG governance processes rather than managed through a standalone sustainability body.

Sustainability-related risks, including regulatory, reputational and strategic considerations and associated progress are discussed with the largest 20 member firms by revenue monthly. These matters are also raised through established Risk Management, Compliance and Governance channels on an ad hoc and issue-driven basis. This allows sustainability-related risks and opportunities to be incorporated within the broader enterprise risk management process, informed by external developments, evolving regulatory expectations and EY public commitments.

Sustainability-related matters are further escalated to the appropriate governance level based on the nature and significance, with strategic direction or approvals considered by the relevant governance level. Since 2024, sustainability has been a standing item for consideration on the GE agenda, including reviews of climate- and nature-related risks, dependencies and opportunities and monitoring progress against the EY Global Environment Strategy. The EY Global Managing Partner – Business Administration & Risk, as the EYG executive sponsor for sustainability-related initiatives, receives quarterly reporting on targets, performance and emerging sustainability matters and provides ongoing oversight of implementation and strategic priorities throughout the year. This cadence supports ongoing oversight, informed decision-making and alignment between sustainability priorities, enterprise risk management and the organization's broader strategy.

^{*}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.



EY Responsible Business function

The EY Global Responsible Business function, which is part of the EY Global Corporate Responsibility function, supports the GE and the EY Global Managing Partner for Business Administration & Risk by helping develop sustainability-related strategies and initiatives, enable execution within the EY network, and prepare sustainability-related reporting for internal and external stakeholders. It also supports voluntary nonfinancial reporting initiatives of EYG, such as the Carbon Disclosure Project (CDP) and United Nations Global Compact (UNGC), as well as overseeing EYG internal quarterly reporting processes across a range of metrics. The Responsible Business function also collaborates with other functions across EY to support the sustainability strategy, risk management and the implementation of reporting across the EY network.

The EY Global Responsible Business function regularly collaborates with EY member firms to help with the implementation of global initiatives at a local level and support consistency across the EY network. This engagement is conducted at two levels, through the All in Member Firm Sustainability Working Group consisting of Region and member firm leadership and the Responsible Business Network, a community of local implementation teams across the EY network. Member firm governance and management bodies are responsible for assessing local relevance and managing sustainability related risks and opportunities within their jurisdictions.

EY expertise and advisory support

The EY Global Managing Partner – Business Administration & Risk and the EY Global Responsible Business function are further supported by EY senior sustainability leaders and subject matter experts who act as strategic advisors on sustainability-related risks, opportunities and transformation priorities. Inputs to sustainability governance discussions are provided across a range of topics by, among others, the EY Global Vice Chair – Sustainability, the EY Global Chief Sustainability Strategist and the EY Global Climate Change and Sustainability Services (CCaSS) Leader, each of whom brings their expertise and global perspective to inform network-wide strategic approach on sustainability.

CCaSS and EY-Parthenon teams advise on specific sustainability-related initiatives by combining technical sustainability expertise with strategy, transaction and commercial analysis capabilities. They provide strategic rationale and practical implementation recommendations for the EY network, engaging with stakeholders at EYG, EY Region and Member Firms levels on how to continue integrating sustainability considerations into core business decisions.

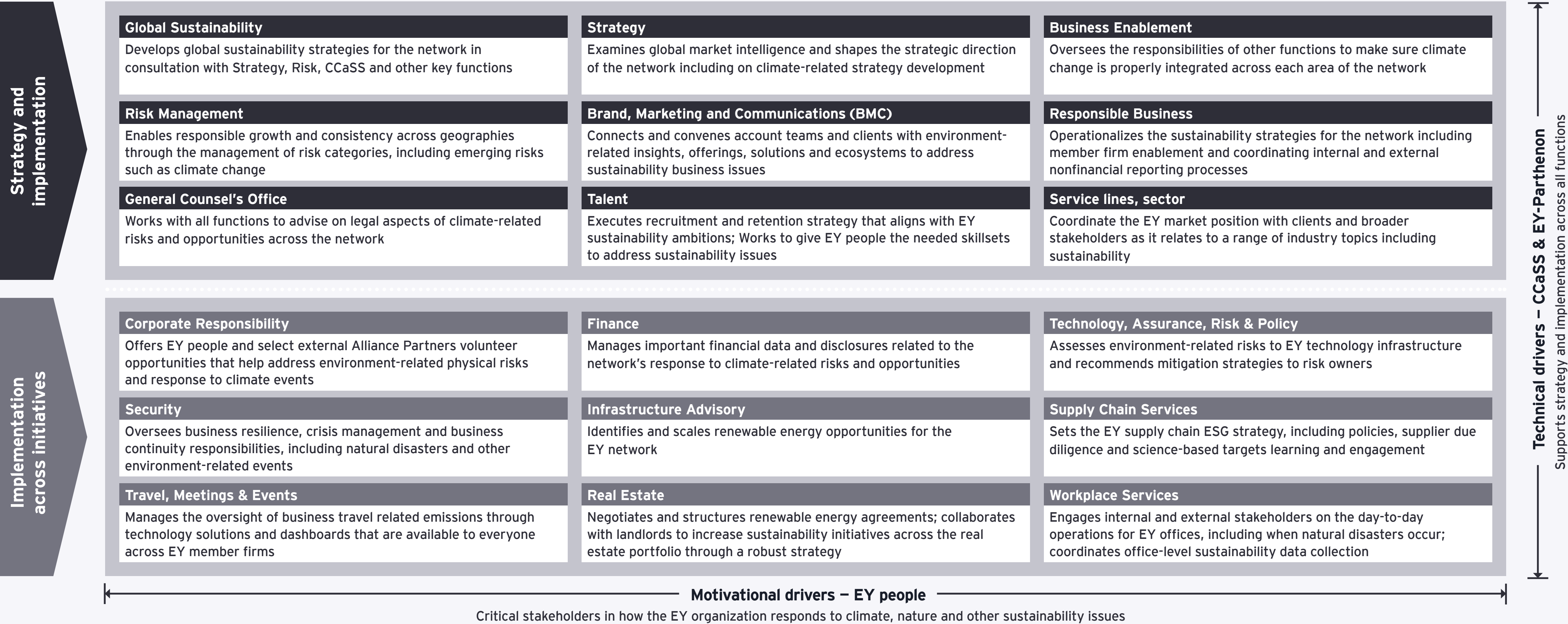




The organizational model below illustrates how our various functions and committees work together on sustainability at EY. Effective sustainability governance ensures that longer-term, nonfinancial considerations are integrated into decision-making processes across an organization. We continue to embed sustainability governance into core operations, leadership oversight and frameworks to help drive new value creation, resilience and positive impact for both the business and broader society.

Illustrative examples of EY climate-related roles and responsibilities:

Global Executive Coordinates the global strategy and embeds environmental considerations in the relevant EY policies.



Our risk management approach

The mission of risk management at EY is to be a resilient, agile, and tech-enabled RM ecosystem that plays a leading role in protecting the brand and public interest, enabling the business to move swiftly and securely, and continuously improving its capabilities. We continue to focus on protecting the EY organization while enabling confident growth in an environment where risks are becoming more complex and interconnected, and uncertainty is accelerating. That foundation remains unchanged, but how Risk Management delivers on it continues to evolve. Managing risk at EY has never been about a static set of controls; it is a shared responsibility embedded across the organization and strengthened by collaboration among member firms, Regions and business units. This approach combines consistency and quality with the agility required to anticipate emerging risks, leverage new technologies and maintain the trust placed in EY as expectations evolve.

Building on strong foundations

EY maintains a global perspective on risk that balances innovation and agility with discipline and due diligence. This approach embeds risk awareness into the culture of the organization, extending far beyond a traditional compliance function. The risk management program reinforces this mindset through mandatory learning, annual confirmations and integration into performance expectations, underpinned by the EY Global Code of Conduct. These measures help EY professionals act with integrity and deliver quality, which is essential to protecting trust in the capital markets and sustaining stakeholder confidence.

A dynamic and integrated framework supports EY member firms in meeting commitments to clients, EY people and society while adapting to an evolving risk landscape.

The Global Risk Management function and the Enterprise Risk Management program work with member firm business leaders to identify, monitor and address risks across the network. Together these capabilities provide governance and advice in areas including independence, conflicts, regulatory policy and technology-related risk, in close collaboration with the General Counsel's Office. This foundation also supports ESG and sustainability considerations, which are monitored through governance processes to address potential impacts on resilience, reputation and long-term value creation.

In FY26, EY advanced its risk framework to make it more adaptive and forward-looking. The focus was on simplifying and accelerating key processes, reinforcing governance of new technology and alliance arrangements, and clarifying responsibilities across the three lines of defense. Design work began to apply agentic AI to independence and client onboarding procedures to improve efficiency while maintaining control. These initiatives are aimed at embedding resilience and enabling progress rather than restricting it, as EY prepares for a risk landscape that continues to grow in complexity.

Safeguarding and responsibly stewarding data

Risk Management is central to monitoring the responsible development, procurement and use of AI technology and assessing the risk levels emerging technologies may bring to EY. The Data Stewardship Office advanced efforts to protect data while enabling responsible reuse to deliver value. In FY26, the team also strengthened internal processes to enhance governance of shared data in collaboration tools and expanded compliance testing around client data handling standards.

Growing Global Compliance capabilities

The EY Global Compliance function continued to evolve over the course of FY26. Focused on further developing the "Second Line of Defense" across the EY organization, Chief Compliance Officers were appointed in each of the EY Regions, to support the EY Global Chief Compliance Officer. These compliance professionals assist in monitoring the landscape of legal and regulatory compliances applicable throughout the EY organization.

In helping address the broad range of compliance requirements, the EY Global Compliance Function collaborates with professionals in a variety of compliance fields, including for example financial crime, AI, and conflicts, to design and document compliance programs which are responsive to the laws, regulations and EY policies aimed at addressing key compliance risks.

Through an insights and oversight model, supplemented by focused testing of key compliance controls, the EY Global Compliance function continued its focus on monitoring legal, regulatory and policy requirements across the organization. Investments in people and technology improved visibility and the effectiveness of compliance activities and contributed to leaders' understanding of the effectiveness of the compliance programs.

These foundations set the stage for further expansion of the EY Global Compliance function's remit into other key compliance areas in FY27, continuing to demonstrate the EY organization's commitment to a culture of compliance. In FY27, the EY Global Compliance function plans to introduce "CCO Live", a new leadership dashboard designed to provide real-time compliance insight for Chief Compliance Officers, compliance professionals, risk and business leaders.

A proactive approach to tracking and anticipating risks

Enterprise Risk Management (ERM) began strengthening its external scanning and scenario analysis activities during FY26 to improve awareness of risks with potential to significantly affect strategy and performance. Working with member firm business leaders, the Enterprise Risk Management Program focuses on eight risk topics. Sustainability is considered as an ongoing emerging area of risk and continues to be monitored given policy developments and links between technology adoption and environmental impact.

ERM priority network risks

The ERM program concentrates on eight Priority Network Risks that span preventable, strategic and external categories. These key risks have not changed since FY25, however in FY27 a review will be undertaken to ensure these priority areas remain consistent with the external environment and business strategy.



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	A strong ethical culture is foundational to the EY organization’s long-term success and stakeholder trust. Fostering a workforce culture rooted in integrity, ethical conduct, and 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.
2. Data risk and governance	Preventable	Privacy and data security Responsible AI and digital technology	Protecting data is fundamental to the EY organization’s role as a trusted innovation partner and professional services provider. EY member firms are 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. 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.
3. Cybersecurity and technology delivery and governance	Preventable	Privacy and data security Responsible AI and digital technology	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, successful funding, selection, development and deployment and maintenance of fit-for-purpose technology solutions, supported by robust oversight and governance, are key enablers of the EY organization’s ability to innovate, scale and respond effectively to changing market and client demands.
4. Talent attraction, retention, wellbeing and succession planning risk	Strategic	Equal treatment and opportunities for all Working conditions for own workforce	People are central to the EY organization’s ability to deliver high-quality services and adapt to evolving service offerings. Failure to accurately forecast and identify workforce requirements that align with strategic priorities may hinder the EY organization’s 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. 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.



ERM priority network risks

Priority network risk	Related material topics		Descriptive summary
5.a Regulatory and professional standard breach	Preventable	Audit quality, quality of services and trust in the capital markets	EY operates in a complex and evolving regulatory landscape, with oversight from multiple bodies across diverse markets and jurisdictions.
		Stakeholder engagement and informing public discourse	Changes in government policy, legislation, or professional standards, particularly those affecting the professional services industry, may impact the EY organization's ability to provide services efficiently. This includes potential implications for service offerings, operational models, and governance requirements, which could in turn affect financial performance and stakeholder confidence.
		Global governance and geopolitics	Ambiguity or inconsistency in regulatory expectations across jurisdictions may also pose challenges, potentially placing the EY organization at a competitive disadvantage. Continued investment in regulatory monitoring, internal controls and testing, and professional development is essential to mitigate these risks and uphold the EY organization's reputation as trusted advisors.
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	The EY organization's ability to operate as a global, multidisciplinary organization depends on navigating complex and evolving legislative and regulatory environments across jurisdictions.
		Stakeholder engagement and informing public discourse	Restrictions on the scope of work permitted with audit and non-audit clients may impact the EY organization's ability to provide services consistently and effectively, and may have broader impacts on client engagement, operational flexibility, and strategic growth. Ensuring compliance while maintaining high-quality services requires ongoing investment in governance, legal insight and cross-border coordination.
		Global governance and geopolitics	
6. Systemic client acceptance, continuance and service failure	Preventable	Organizational culture and business ethics, integrity and independence	Providing high-quality, trusted services is central to the EY brand and long-term success.
		Audit quality, quality of services and trust in the capital markets	The EY organization's reputation for excellence includes following an appropriate vetting process which meets professional standards and stakeholder expectations in the onboarding of prospective clients.
		Serviced impacts and dependencies	Ensuring rigorous onboarding processes and maintaining service quality across engagements are critical to sustaining client satisfaction and protecting the EY organization's position as a leading professional services organization.



ERM priority network risks

Priority network risk	Related material topics		Descriptive summary
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 provide comprehensive solutions to complex client issues is central to its ambition to remain a market-leading, multidisciplinary organization. The successful execution of strategic initiatives depends on aligning capabilities across many layers of the business. Ensuring consistent governance, resource allocation, and leadership engagement is critical to maintaining the EY organization’s position as a trusted adviser on innovation.
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 management of the integration, governance, and adoption of AI technologies is crucial to avoid competitive disadvantages and disruption to business operations. The EY organization’s ability to responsibly deploy AI, while maintaining trust, compliance, and service quality, is critical to helping sustain long-term value and market leadership. As AI adoption increases, EY continues to assess associated technology and environmental impacts, including dependencies on third-party technology and cloud service providers.

The EY approach to risk management is designed to protect the organization, sustain trust and enable a confident response in a fast changing world. As risk drivers become more dynamic and interconnected, the focus will remain on building capability, reinforcing cultural accountability and preparing for future disruption in ways that create long term value for clients, EY people and stakeholders.

The intersection between sustainability and risk

Sustainability-related considerations are considered within the EY global risk approach. These risks are monitored through established governance and oversight processes designed to support business continuity and stakeholder trust.

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, including climate-related events that may affect business continuity, office access and workforce wellbeing. 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 50+ regional security staff, the teams ensure crisis and continuity plans are in place and people are trained to respond swiftly. The FY26 Year-end Impact Report for Resilience@EY reinforced improvements made to formalize 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. Our *FY26 Annual Intelligence Report* highlighted EY success in intelligence collection, incident monitoring, and mitigation to safeguard our people, assets and reputation worldwide.

Technology, Assurance, Risk and Policy (TARP) manages a broad range of tech risks through the EY IT Risk Intelligence program. The teams monitor emerging external factors, including environmental, geopolitical, regulatory and broader societal developments that may affect tech operations, infrastructure resilience and business continuity. 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
- Annual reevaluation of the IT Risk Universe to confirm emerging risks and dependencies are appropriately assessed 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 can work together to foster a culture of exchanging leading practices and lessons learned, leveraging each other’s strategies to help drive smarter, faster progress. To support the global strategy, a number of member firms develop and share environmental action plans 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 firms’ operations and sustainability progress in the same EY Regions.





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Trust is built through the choices we make every day. By upholding our values, managing risk proactively and embracing innovation responsibly, we create a stronger, more resilient EY.



HARSHA BASNAYAKE
EY GLOBAL MANAGING PARTNER
BUSINESS ADMINISTRATION & RISK

CLICK TO JUMP TO SECTION

 Operating our network responsibly

 Scaling social impact through EY people

 Taking action on environmental impacts



Operating our network responsibly

The EY organization’s approach to long-term value creation centers on building trust and purposeful decision-making across our businesses. By leading with integrity and embedding quality as a core value, we position ourselves to anticipate change, navigate complexity and deliver sustained outcomes for clients, people, society and within our own network.

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 the foundation of our culture and the compass that guides the EY network. Doing the right thing, even when it's difficult, is essential to helping build trust with clients, EY people and society. This commitment is reflected in our values, leadership behaviors and accountability frameworks that hold all partners accountable for delivering high-quality services, acting with integrity and maintaining independence. The EY Global Code of Conduct is the framework that guides the decisions and behavior of everyone at EY. The EY Global Code of Conduct helps translate our values into consistent action and reinforces a culture in which doing the right thing is expected. Together, these systems and expectations help uphold high standards of professional conduct across the EY organization.

The EY Independence function is central to this commitment, helping safeguard objectivity and trust across professional activities. Independence is both a professional standard and a cultural expectation embedded in our values and reinforced through robust policies, practitioner-focused tools, continuous education and accountability mechanisms.

The EY approach to auditor independence extends beyond compliance. Targeted awareness sessions, leadership engagement, and simplified service delivery models make independence practical and relevant. Regular ethics training aligned with professional standards, personal independence compliance testing, and collaboration between independence leaders and service lines help clarify expectations and foster a culture where ethical behavior is not just encouraged but expected. To strengthen this culture, EY has launched "business connect" conversations; structured engagements between Independence leaders and business leaders to promote transparency, address concerns, and reinforce shared accountability. These conversations help embed independence into EY operations, support consistency across EY member firms and advance our broader mission to shape our future with confidence.

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

Beyond auditor independence and EY ethics reporting mechanisms, EY has a robust set of global policies to guide professional integrity and behaviors, for example conflicts of interest and financial crime obligations. Financial Crime policies include the EY Global Anti-Bribery Policy, the EY Global Insider Trading Policy and the EY Global Hospitality & Gifts Policy, backed by training and annual learning requirements. The NOCLAR (non-compliance with laws and regulations) policy outlines clear channels for reporting fraud and other activities that don't comply with relevant laws and regulations.

Together, these practices reflect the strong EY commitment to ethical leadership, transparency, accountability and responsible business. They define how EY operates, reinforce the quality and integrity of the services EY teams deliver, and shape the organization's impact on the world.



Audit quality, quality of services and trust in capital markets

Operating responsibly means embedding quality, integrity and accountability at the core of every engagement. For EY, quality of services is fundamental to this responsibility, with our audit services underpinning trust in capital markets and serving the public interest. EY member firms maintain a rigorous cross-service line System of Quality Management that is designed to identify, assess and mitigate quality risks associated with EY professionals, clients, engagements in scope of ISQM 1, technology and operations. It is informed by insights from external regulators, internal inspections and root-cause analysis. This creates an environment of continuous improvement and risk mitigation, and is supported by significant investment in people, methodology and AI-enabled technology.

Through this disciplined approach, EY strives to deliver consistent, reliable services that strengthen confidence in both our work and the resilience of global markets. We help equip our people with the skills, expertise and experience needed to meet evolving stakeholder expectations through continuous learning and development. Collaboration across service lines, functions and geographies further strengthens the EY organization’s ability to implement quality standards, share leading practices and bring diverse perspectives to complex client challenges.

Continuous innovation and improvement play a critical role in strengthening quality. EY actively adopts new approaches to enhance the effectiveness, efficiency and consistency of our services. At the same time, we remain focused on adhering to relevant laws, regulations, independence and ethical standards. This includes maintaining transparency, ethics, integrity, objectivity and accountability across all service lines and functions.

Privacy and data security

In alignment with its commitment to trust and quality, EY considers information security, confidentiality, 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. This strategy is governed by two aligned governing programs: 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 and transparency; purpose limitation; data minimization; accuracy; storage limitation, integrity and confidentiality; and accountability. Special care is taken with the development, procurement or use of emerging technology solutions including artificial intelligence systems in accordance with EY responsible AI framework, sensitive data and the vetting of third-party processors, verifying that all parties adhere to robust data protection standards. For international data transfers, EY has implemented Binding Corporate Rules (BCRs), makes use of Standard Contractual Clauses (SCCs), and adheres to frameworks such as the EU-U.S. Data Privacy Framework to ensure compliance with applicable laws. EY teams conduct data transfer impact assessments of local laws and practices and include appropriate supplementary measures to verify adequate protection of personal data, as necessary.

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 and risks associated with evolving technologies and artificial intelligence.

Training and awareness are central to the EY approach, with mandatory and regularly updated programs designed to educate personnel on evolving risks, raise awareness about threats to data protection and information security and empower our personnel to use emerging technologies, including AI, responsibly and in compliance with evolving laws, regulations and professional standards. 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 data protection and information security standards.

The EY data protection and information 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, data protection vendor due diligence and data protection and confidentiality 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 continues to embed responsibility into every dimension of its AI journey, anchoring innovation in the EY purpose, values and EY Global Code of Conduct. Our Responsible AI framework, built on nine guiding principles and aligned with emerging regulation, sets clear expectations for how EY people and member firms develop, procure and deploy AI systems.

Responsible AI is not an add-on – it is designed into the lifecycle. Our approach is designed to support compliance with legal and regulatory requirements, including evolving AI laws and regulations such as the EU AI Act, Data Protection & IP Laws, professional standards as well as ethical frameworks, technical industry standards and client commitments.

What does this look like in practice?

EY believes that embedding governance, security, transparency and responsible AI principles across the full AI lifecycle from ideation to planning and design to deployment, monitoring and retirement is crucial to building confidence and trust. We view a robust AI governance framework as a core element of a trusted, human-centric approach to AI.

- **Principles in action:** Nine responsible AI principles guide every aspect, from data protection and security to explainability, transparency and accountability that are based on leading ethical frameworks and AI standards such as the NIST AI Risk Management Framework, the OECD AI principles and relevant ISO standards
- **Integrated governance:** The responsible AI global policy and a comprehensive governance framework, became effective in March 2025 and now operates firmwide, supported by roles, responsibilities and AI lifecycle controls and outlines and supports common baseline expectations and principles for the responsible development, procurement and use of AI at EY.
- **Regulatory readiness:** EY acted early to operationalize compliance for the EU AI Act and similar regimes, including cross-jurisdictional scans and specialized training, with over 3,000 people having completed EU AI Act training and Responsible AI badges now available to all EY employees.
- **Risk-first methodology:** Every AI system is subject to risk and role-based AI Risk Assessments focused on AI model validation and testing, bias assessments and ongoing post-deployment performance monitoring to support the robustness and reliability of our AI tools and systems.
- **Transparency and control:** Centralized inventory management has captured 3,500+ AI systems

- **Culture and capability:** Responsible AI literacy is now embedded through training, scenario-based learning and role-specific guidance to equip our people with the competencies, skills, knowledge and understanding required to use AI responsibly and in compliance with legal requirements and fostering a speak-up culture where risks are surfaced and addressed.

Our differentiated position comes from acting as Client Zero. We are proving and scaling AI-enabled transformation internally, underpinned by Responsible AI by design, before offering these solutions to market.

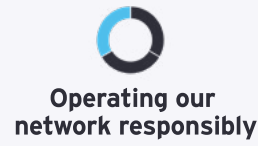
This experience has informed [ey.ai](#) offerings and helped us codify lessons learned into practical frameworks for clients navigating AI regulation, ethical risks and adoption barriers.

As EY scales AI, it is also working to better understand and manage the environmental footprint of its digital and AI-enabled operations. In FY26, EY advanced a Green IT approach to define and improve measurement of technology-related emissions, including those associated with third-party cloud and technology services. This work supports the EY organization’s commitment to responsible AI practices by transparently measuring usage and taking environmental accountability.

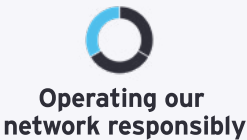
Responsible AI is not solely a risk mitigation measure. It has become a strategic enabler of trust and performance. By aligning innovation with governance, we are enabling organizations, including EY itself, to deploy AI confidently, realizing long-term value for businesses, capital markets and society.

Economic contribution

EY contributes significantly to the global economy both directly and indirectly. Directly, EY member firms employ more than 400,000 people who can provide services in over 150 countries and territories. By offering meaningful careers and investing in developing people’s skills, we help to generate wealth and support 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 FY26, total EY global revenues were US\$57 billion and a significant portion of revenues are used for employee wages and benefits and compensation to EY member firm owners. In FY26, EY invested more than US\$163m in communities around the world. Refer to [Starting waves of change through EY Ripples](#) for information on EY community investment efforts beyond what can be monetized and the [Scaling social impact through EY people](#) section on page 61 for data on EY societal value through the number of lives impacted and community investments. Please refer to the [Society section](#) or the [Basis of reporting](#) for more details on the community investment and Lives Impacted methodologies.







Global governance and geopolitics; stakeholder engagement and informing public discourse

In a rapidly changing world, we are acutely aware of the important public-interest role we play in promoting trust and confidence in business, capital markets and economies, and we work hard to maintain an open dialogue with our stakeholders. EY Public Policy and technical teams share knowledge and serve as a bridge between governments, regulators, clients, and civil society on topics that are central to market integrity and investor confidence. Through engaging with stakeholders and participating in professional and industry associations, EY identifies emerging risks and opportunities, provides insights into regulatory developments, and helps to shape policy on issues including audit reform, financial reporting, corporate governance, AI and other 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 FY26 include:

- **AI:** Expanding the EY organization’s role in discussions on AI governance, standards and AI assessments through engagement with policymakers, standard setters and expert groups, including the European CEN-CENELEC, OECD Global Partnership on Artificial Intelligence (OECD-GPAI) and the Hiroshima AI Process. This was supported by thought leadership, including EY global paper on AI assessments, and responding to consultations from the US National Institute of Standards and Technology (NIST) and engaging the US Chamber of Commerce, Business Roundtable and Business Software Alliance on evolving AI documentation, verification and validation efforts.
- **Assurance:** Reinforcing EY position in advancing the “future of audit for the AI era” narrative. We strengthened EY digital finance positioning through engagement with policymakers and industry stakeholders in the EU, UK and Abu Dhabi, while EY Global Assurance’s participation at VivaTech 2026 in Paris highlighted how technologies such as agentic AI are transforming the way audits are performed, enhancing quality and bringing greater confidence. We also contributed to the US Center for Audit Quality (CAQ) series on How auditors maintain trust in financial reporting in the age of AI in the Wall Street Journal and their *Audit Effect*

campaign highlighting the trust and confidence provided by independent audits.

- **Corporate Governance:** Speaking at the OECD Asia Roundtable on Corporate Governance and the Asian Corporate Governance Association as well as holding auditor-investor roundtables to strengthen the dialogue between the profession, investors and broader capital market stakeholders.
- **Financial services:** Supporting advocacy on the EU Financial Data Access Regulation (FIDA), helping connect EY teams with policymakers and facilitate engagement around the proposal and publishing thought leadership exploring how fintech businesses can scale to support innovation, financial inclusion and economic growth. In addition, we co-hosted the International Business and Diplomatic Exchange (IBDE) Chair’s Business Briefing on Foreign Direct Investment in Africa, bringing together business and policy leaders to discuss investment opportunities and sustainable development.
- **Geopolitics:** Enhancing the EY organization’s geopolitical capability by establishing a more integrated approach to geopolitical analysis and delivering regular briefings to EY leadership and governance forums. Combined with engagement through global forums and business-policy platforms, this strengthened our ability to identify and interpret geopolitical developments and support decision-making in an increasingly complex operating environment.
- **Sustainability:** Engaging UK Government stakeholders on climate, nature and economic security priorities as well as hosting a series of roundtables in Brussels on the outcomes of COP30 and contributing to EY wider program of activities at London Climate Action Week. We also supported engagement on sustainability reporting developments and stakeholder engagement and dialogue in Japan, Malaysia and Thailand as well as contributed to discussions on sustainability assurance and Corporate Sustainability Reporting Directive (CSRD) implementation experiences through the European Contact Group (ECG).

Responsible and sustainable supply chain

Driving sustainability across EY supply chain

EY Global Supply Chain Services (SCS) provides strategic purchasing and other business services across the EY organization. SCS continues to integrate ESG considerations into EY procurement and sourcing processes, embedding these practices as business-as-usual. This includes incorporating human rights and environmental risk management as part of supplier selection and ongoing engagement with EY suppliers across EY global supply chain.

Mapping risk and supplier selection

In FY26 SCS continued to utilize the EY Sustainable Sourcing Framework, which is integrated into the EY Global Supply Chain and Procurement Policy and guides sourcing managers across the EY organization. It outlines ESG questions that prospective suppliers are required to complete at RFP stage covering climate, human rights (including modern slavery) and inclusion risks. It also provides guidance on how to review, score and weight responses from suppliers and the process that should be followed if a serious incident is detected.

In addition to the RFP process, SCS conduct a deep dive ESG survey for specific, targeted suppliers and in FY26, this was expanded to request supplier emissions data from some. The deep dive surveys were performed in relation to 275 high-risk (as determined by an earlier risk mapping exercise carried out by EY Climate Change and Sustainability Services team) or high-spend suppliers. Follow up with low and medium scoring suppliers will be conducted in FY27 to encourage improvement.

Supplier environmental targets and status

	KPI	Status
ESG Assessments on suppliers	Review updated information about CSDDD and confirm if we need to build on our ESG Assessment plans	In FY26 SCS completed a refresh of benchmarking the Sustainable Procurement Program against CSDDD requirements to align with best practices and integrate improvement areas into the Sustainable Procurement Program plans
	Conduct a deep dive ESG assessment for high spend suppliers	275 suppliers were assessed in FY26 and additional high emissions impact suppliers' emissions were mapped using a third-party tool
	Review and update key SCS policies	The EY Supplier Code of Conduct was reviewed in FY26 to ensure EY standards that it expects of its suppliers remain up to date
Learning and engagement	Provide mandatory sustainability training to 100% of EY SCS across the EY network	97% of the Supply Chain Services team completed mandatory sustainability training
	Host Responsible Sourcing Week with 50% attendance from SCS	46% of SCS attended

Sustainability training for SCS

The Environmental Social Governance Services (ESGS) team within SCS conducted its annual Responsible Sourcing Week, a series of training sessions primarily targeted at sourcing managers to teach them about sustainability requirements and inspire them on sustainability topics. The initiative has been delivered for multiple years, reflecting our focus on keeping training materials relevant and embedding it into business-as-usual practices. Responsible Sourcing Week FY26 reinforces 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 which covered key sustainability topics including training on modern slavery and key practices all sourcing professionals should follow according to the EY Global Supply Chain and Procurement policy.
- Sustainability in the built environment
- The role of SMEs in sustainable procurement
- Training for specific suppliers on EY Sustainable Procurement program, expectations of them and an overview of what GHG emissions are and how to calculate them.

ESGS also continued to run additional training for suppliers in FY26 through the EY Sustainability Skills Lab, which helps organizations understand key ESG concepts, how to map material issues and build an ESG program.

Travel and mobility

SCS Travel, Meetings & Events (TME) works closely with EY member firms to provide them with sustainability data, insights and recommendations that support EY carbon reduction goals. TME has expanded its sustainability capabilities through the Sustainable Travel Approval Tool (STAT), now implemented in 67 countries, which provides visibility of the carbon impact of business travel at the point of approval. TME also introduced the use of third party tools, Thrust Carbon and Clarasight, strengthening EY sustainability data capabilities through certified trip-level emissions reporting, AI-powered analytics, enhanced forecasting, scenario modeling, and dashboards that enable more informed travel decisions. In addition, TME continues to promote lower-carbon travel choices through tools, guidance and policy support, including the new sustainability and inclusivity checklists within EY meetings and events guidance.

Real Estate Services (RES)

In FY26, RES continued its evolution from transaction-based real estate management to a proactive, data-driven operating model that integrates portfolio optimization, sustainability, risk management and digital innovation. Building on the enhanced Global Sustainability Design Guidelines from FY25, RES operationalized the EY@Work Sustainability Checklist through a Power BI dashboard and automated Handprint reporting, providing real-time visibility into sustainability performance across the global portfolio. Supported by centralized data architecture, these tools enhanced governance, improved data quality, and enabled more informed decisions across portfolio planning, workplace delivery and lease management. Sustainability considerations, including energy efficiency, renewable energy access, occupancy in certified green buildings and embodied carbon, remain embedded alongside financial and operational criteria, strengthening alignment with the EY Environmental Strategy and supporting long-term portfolio resilience.

RES also accelerated digital transformation and AI adoption through initiatives including the RES Copilot agent, AI-enabled portfolio analytics, lease abstraction pilots, and the continued development of the EY Monitor platform, scheduled for launch in FY27. By connecting users to centralized portfolio data and automating reporting and insight generation, these investments improve efficiency, consistency and decision-making while enhancing RES's ability to manage risk, optimizing portfolio performance and demonstrate measurable value across the EY Member Firms.

In parallel, RES continued to deliver workplace transformation projects that advance EY All in strategy through sustainable, technology-enabled environments that support wellbeing, collaboration and flexibility. Investments in Riyadh, Atlanta and other key locations demonstrate how RES is creating future-ready workplaces that enhance the user experience, support business performance and reinforce EY leadership in sustainable real estate.

Workplace Procurement Services

Workplace Procurement Services (WPS) continued to support the delivery of significant enterprise value. In FY26, WPS strengthened procurement governance, compliance and service consistency across the portfolio while advancing the integration of procurement into capital project delivery. WPS also progressed sustainability-focused initiatives, including global decarbonization procurement strategies and a carbon offset partner sourcing program, supporting the EY organization's broader environmental objectives while improving operational efficiency and long-term value creation.

Policy and guidelines

EY procurement remains governed by the Global Procurement and Supply Chain Policy and the Sustainable Sourcing Framework, which provide detailed guidance on risk-based sourcing, RFP requirements, and scoring for ESG performance.

The EY Supplier Code of Conduct, sets legal, ethical, and environmental standards for suppliers, ensuring accountability across the EY value chain. These standards were updated in FY26 and continue to serve as the foundation for all procurement and supply chain activity.

By embedding these practices into global operations, EY continues to enhance oversight of its suppliers, extend ESG performance measurement and deepen collaboration with suppliers and workplace teams, driving long-term resilience of the EY value chain.

Serviced impacts and dependencies

EY is regularly reviewing how it can be more responsible and effective for EY people and communities. Climate change and nature are increasingly linked to broader business priorities, including growth, resilience, risk management, skills, reporting and regulation. EY has an important role in helping clients navigate these challenges, including supporting organizations in carbon-intensive sectors facing longer and more complex transition journeys.

By embedding sustainability insights, services and tools across the business, EY teams help clients assess risks and opportunities, plan for different future scenarios and make informed decisions that support long-term business success and sustainable development. As these issues continue to evolve, we continue to explore how sustainability can be more deeply integrated across the business, helping create long-term value and build a better working world.



CASE STUDY

Riyadh EY@Work

The recent renovation of EY offices in Riyadh represents an evolution of EY@Work principles in action and demonstrates how sustainability, technology and employee experience are being integrated into workplace transformation at scale.

- **FY25:** Delivered the Client Floor and MENA Headquarters floor in King Abdullah Financial District (KAFD), Riyadh, the world's only LEED Platinum-certified Neighborhood Development.
- **FY26:** Delivered 11 additional workplace floors, a new Wavespace™, and multiple multifunctional collaboration environments supporting approximately 1,600 EY people.
- Workplace enhancements include advanced audiovisual technology enabling seamless hybrid collaboration, flexible and on-demand work settings, and biophilic design elements inspired by regional culture to promote wellbeing, inclusivity and productivity.



“

When EY people contribute their skills, experience and perspectives to society’s biggest challenges, we create value that extends well beyond our businesses and into the communities where we live and work.



GILLIAN HINDE
EY GLOBAL CORPORATE RESPONSIBILITY LEADER

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

To fulfill the EY purpose of Building a Better Working World, we strive to act responsibly and in the long-term interest of our stakeholders. EY client services and the opportunities we provide our people are, of course, important elements of this. To further benefit society, we harness the skills, knowledge and experience of our people through EY Ripples, our global social impact program. Through EY Ripples, our people are given the opportunity to scale our efforts by working in their communities with our alliance and ecosystem partners on projects aligned to the UN Sustainable Development Goals. Our aim is to positively impact one billion lives by helping support a world that is socially just, economically inclusive and environmentally sustainable.

Social impact-related material topics:

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

EY people metrics

EY is a people-powered business. Our more than 400,000 people can provide services in over 150 countries and territories combining their perspectives, skills and experience to help our clients and broader society tackle their most pressing problems. EY people bring their curiosity, ambition and talent, and we help them to become professionals of the future by providing them with future-focused skills and cutting-edge technology. EY promises our people that our collective strength will help them to shape their future with confidence by growing professionally and personally in an inclusive and supportive culture.



Gender split – overall

	2024		2025		2026	
	Total	Women/men	Total	Women/men	Total	Women/men
Total people	393,025	48%/52%	406,209	48%/52%	415,182 ⁺	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 FY26. See [BDO assurance report](#) for the complete list of metrics

The EY experience

EY provides a work environment where I feel free to be myself	84% ⁺
I feel included and supported by the people I interact with each day	86% ⁺

⁺Denotes a metric that has achieved limited assurance in FY26. See [BDO assurance report](#) for the complete list of metrics

Headcount data – by role* (FY26)⁺

	Women	Men	30 years old and under	31 to 50 years old	Over 50 years old
Client-serving					
Partner	25.9%	74.0%	0.01%	60.3%	39.6%
Executive Director	31.7%	68.1%	0.02%	68.8%	31.0%
Senior Manager	39.0%	60.9%	2.5%	88.5%	8.9%
Manager	43.3%	56.5%	23.1%	73.7%	3.2%
Senior	46.4%	53.5%	62.3%	36.6%	1.0%
Staff/Assistant	51.4%	48.4%	91.0%	8.6%	0.4%

Global figures are aggregated except where otherwise noted. Where splits are reported, totals may not add up to 100% due to variations in the availability of reported data across member firms.
^{*}Excludes interns and contractors
⁺Denotes a metric that has achieved limited assurance in FY26. See [BDO assurance report](#) for the complete list of metrics



EY people metrics

Headcount data – by role* (FY26)⁺

	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	52.7%	47.0%	0.1%	52.3%	47.4%
Associate Director	56.7%	43.2%	0.3%	68.8%	30.9%
Assistant Director	56.0%	44.0%	2.8%	81.1%	16.1%
Supervising Associate	60.1%	39.7%	11.7%	77.7%	10.6%
Senior Associate	62.6%	37.3%	32.4%	59.7%	7.8%
Associate	63.8%	35.9%	66.4%	28.0%	5.5%
Administration					
Administrative roles	85.1%	14.6%	18.9%	51.8%	29.2%

Global figures are aggregated except where otherwise noted. Where splits are reported, totals may not add up to 100% due to variations in the availability of reported data across member firms.
*Excludes interns and contractors
⁺Denotes a metric that has achieved limited assurance in FY26. See [BDO assurance report](#) for the complete list of metrics

Total headcount by age

	FY26 [*]
30 years old and under	49.5%
31 to 50 years old	44.7%
Over 50 years old	5.8%

Gender split of leadership

	2024		2025		2026	
	Total	Women/men	Total	Women/men	Total	Women/men
Partners/Principals	14,075	25%/75%	13,936	25%/74%	13,787+	26%+/74%+
PPEDD ^{**}	23,430	29%/71%	23,711	29%/71%	24,460+	30%+/70%+

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 FY26. See [BDO assurance report](#) for the complete list of metrics

EY people metrics



People by Service Line

	FY23 vs. FY24	FY23	FY24 vs. FY25	FY25	FY25 vs. FY26	FY26
Assurance	0.6%	127,617	2.6%	130,898	(0.5%)	130,279
Tax	(1.0%)	73,098	3.0%	75,314	3.2%	77,730
Consulting	(1.0%)	117,900	5.4%	124,238	6.0%	131,678
EY-Parthenon	(3.3%)	25,483	(1.8%)	25,036	1.8%	25,484
Practice Support	(5.4%)	48,927	3.7%	50,723	(1.4%)	50,011
Total	(0.6%)	393,025	3.4%	406,209	2.2%	415,182

People by Area

	FY24 (as reported)	FY24 vs. FY25	FY25	FY25 vs. FY26	FY26
Americas	92,638	(0.7%)	92,030	(4.9%)	87,546
EMEIA	156,851	3.4%	162,249	1.5%	164,762
Asia-Pacific	68,618	1.9%	69,940	1.2%	70,792
Global entities (including Executive and GDS)*	74,918	9.4%	81,990	12.3%	92,082
Total	393,025	3.4%	406,209	2.2%	415,182

*Global entities (Global) represent 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.



EY people metrics

Leadership* by gender (as of 30 June 2026)

	2024		2025		2026	
	Total	Women/men	Total	Women/men	Total	Women/men
Global Executive (GE)	17	29%/71%	17	35%/65%	17	41%/59%
Regional Managing Partners (RMPs)**	21	5%/95%	18	17%/83%	10	30%/70%
Global Practice Group (GPG)	126	29%/71%	146	32%/68%	250 ⁺	30%/70% ⁺
Global Governance Council (GGC)	40	30%/70%	37	27%/73%	40	30%/70%
Global Client Service Partners (GCSP)***	248	21%/79%	248	18%/82%	267	17%/83%

*Refer to Basis of reporting for definitions of leadership bodies
**In FY25 EY US transitioned away from their intra-country Region construct to an industry group focus. As of FY26 EY US is part of the USLI Region
***GCSPs are the lead client service coordinators on for the largest EY clients globally
⁺Denotes a metric that has achieved limited assurance in FY26. See [BDO assurance report](#) for the complete list of metrics

Hires, turnover rate and promotions by gender and age (FY26)

	Overall ⁺	Women ⁺	Men ⁺	30 years old and under ⁺	31 to 50 years old ⁺	Over 50 years old ⁺
Hires	120,241	47.6%	52%	82.5%	16.3%	1.0%
Turnover	19.9%	19.4%	20.3%	23.8%	16%	15.8%
Promotions	56,996	49.3%	50.5%	64.3%	34.6%	1.1%

⁺Denotes a metric that has achieved limited assurance in FY26. See [BDO assurance report](#) for the complete list of metrics

Promotions

	FY24	FY25	FY26
Total Promotions	51,801	53,710	56,996 ⁺
Total Promotions to Partner/Principal	654	628	635

⁺Denotes a metric that has achieved limited assurance in FY26. See [BDO assurance report](#) for the complete list of metrics

% of women among partners/principals by Area

Area	FY24	FY25	FY26 ⁺
Americas	27%	28%	29%
EMEIA	21%	21%	21%
Asia-Pacific	28%	28%	29%
Executive	25%	25%	26%

⁺Denotes a metric that has achieved limited assurance in FY26. See [BDO assurance report](#) for the complete list of metrics



EY people metrics

Average hours of formal learning per person according to rank

Rank*	FY24	FY25	FY26+
PPEDD**	45	48	47
Senior Manager/Associate Director	42	45	46
Manager/Assistant Director	52	53	54
Supervising Associate/Senior Associate/Senior	58	60	65
Staff/Assistant/Associate	81	80	85
Intern	66	69	70
Administrator	12	20	21

*Does not include contractors
**PPEDD – partners/principals/executive directors/directors
*Denotes a metric that has achieved limited assurance in FY26. See [BDO assurance report](#) for the complete list of metrics

Formal learning*

	FY24	FY25	FY26+
Learning hours delivered	23.8m	24.6m	26.6m
Learning hours per person – all employees and partners	60	61	64

*Refer to [Basis of reporting](#) for definitions of formal learning
*Denotes a metric that has achieved limited assurance in FY26. See [BDO assurance report](#) for the complete list of metrics

Investing in our people skills

	FY24	FY25	FY26+
Total investment in learning and development (US\$)*	\$354m	\$442m	\$448m
Average investment expenditure per person (including travel) (US\$)*	\$899	\$1,103	\$1,085

*Refer to [Basis of reporting](#) for definitions of total investment in learning and development and average investment expenditure
*Denotes a metric that has achieved limited assurance in FY26. See [BDO assurance report](#) for the complete list of metrics

Working conditions for own workforce

At EY, the working conditions of our workforce is a priority and a cornerstone of our approach to human rights. This may include 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 strives to foster a respectful workplace that protects against human rights violations and champions the rights and needs of its people.

Our approach on 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 which set out that businesses have a responsibility to (i) avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur and (ii) seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products, services, and business relationships, even if they have not contributed to those impacts. These statement principles build on 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 EY survey of EY people that provided an opportunity to self-identify as having a disability, was in FY24. Of those who responded, 3.4% of respondents 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 of Client Service is the Global Disability Sponsor, and each EY Region, country and local chapter where an ERG is present will typically have their 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, our global social impact program; support for entrepreneurs and entrepreneurship; and embedding responsible business practices across our operations to support the transition to a more sustainable and nature-positive world.

EY Ripples, launched in 2018, is the EY global social impact program, focused on helping empower people, inspire innovation and help protect the planet for future generations through projects aligned to the UN Sustainable Development Goals (SDGs). Our ambition is bold – **to impact 1 billion lives** – by helping empower people, inspire innovation and protect the planet for generations to come.

Through EY Ripples, EY people collaborate with public, private and non-profit organizations to help address complex societal challenges and help create a more sustainable and inclusive future.

Participation in EY Ripples benefits both society and our people. Skills-based volunteering and social impact experiences help EY people develop new capabilities, strengthen inclusive leadership skills and bring purpose into everyday work, supporting performance and retention.

EY Ripples delivers impact through four strategic themes: AI for Good, Skilling and Future Workforce, Sustainability and Access and Inclusion.

Tracking progress

EY Ripples uses two primary metrics to assess performance overall:

- Lives Impacted (the reach of EY Ripples programs, adjusted for attribution)
- Participation (the number of volunteering roles filled by EY People in EY Ripples initiatives)

Refer to the [Basis of reporting](#) for the definitions and calculation methodology for both of these metrics. The Lives Impacted metric achieved limited assurance in FY26.

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 peoples' 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*

	FY24**	FY25**	FY26
Total	60.5m	57.9m	53.4m [†]

Note: Annual Lives Impacted figures disclosed in Value Realized reporting are rounded for presentation purposes. The cumulative Lives Impacted total is calculated using unrounded values.

*The term ‘Lives Impacted’ is used as a specific name of a metric with a bespoke calculation methodology, and this calculation methodology is explained in detail in the [Basis of reporting](#)

**Comparative Lives Impacted figures have been restated to align with the application of current-year methodology, with the restated figures reflecting a correction to the attribution-rate calculation driven by SDG scoring

[†]Denotes a metric that has achieved limited assurance in FY26. See [BDO assurance report](#) for the complete list of metrics

Community investment

	FY24	FY25	FY26
Hours invested by EY people*	934,000	883,000	853,000
Value of time contributions (US\$)	\$56m	\$55m	\$49m
Cash investments (US\$)	\$102m	\$85m	\$101m
Donations by EY people to EY driven fundraising initiatives	\$11m	\$14m	\$13m
Total (US\$)	\$169m	\$153m	\$163m

*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 FY26⁺

SDG 17: Partnerships for the Goals	16,020,648
SDG 8: Decent Work and Economic Growth	11,046,570
SDG 10: Reduced Inequalities	8,399,762
SDG 4: Quality Education	6,713,956
SDG 3: Good Health and Well-being	2,500,969
Other	8,751,018

*The impact of each initiative is mapped to the most relevant SDG, based on ultimate impact. Refer to the [Basis of reporting](#) for definition of and calculation methodology for Lives Impacted

[†]Denotes a metric that has achieved limited assurance in FY26. See [BDO assurance report](#) for the complete list of metrics





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Our Environment Strategy is grounded in science, powered by data and tech, and is focused on measurable action.



ELISE SAUR
EY GLOBAL CORPORATE RESPONSIBILITY,
RESPONSIBLE BUSINESS LEADER

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

In FY26, we continued to embed sustainability and responsible business practices into our strategy, governance, reporting, technology and everyday operations, using data, collaboration and transparent lessons learned, to help turn our environmental commitments into measurable action.

Environment-related material topics:

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

EY Global Environment Strategy:
from ambition to action

The [EY Global Environment Strategy](#) reaffirms our commitment to taking the action that counts for our environmental impact, adopting an all of-environment approach encompassing the interconnected issues of climate and nature, and engagement with the EY value chain. It is designed to accelerate progress, support nature-positive practices and align with evolving global standards.

From decarbonization and energy efficiency, to expanded reporting, helping enable technology and investing in our skills and services, sustainability is embedded in the wider growth and evolution of our services for the long term.

Our decarbonization goals are based on science, following a 1.5-degree pathway for Scopes 1, 2 and 3 and have been validated by the Science Based Targets initiative (SBTi):

- **Near-term target:** halve greenhouse gas (GHG) emissions by the end of FY30
- **Long-term ambition:** reach net zero by FY50

Our Global Environment Strategy provides a roadmap on how to translate these ambitions into action by first identifying then managing environmental risks and impacts through three core dimensions: leveraging our resources to reduce emissions, using renewable electricity and embedding nature-positive practices; mobilizing our value chain by partnering with suppliers and alliance partners to reduce environmental impacts; and integrating sustainability across our services by applying EY experience and insights to help clients navigate climate and nature challenges.

The Global Environment Strategy is underpinned by the principles of the **EY All in strategy**, shaping sustainable growth for EY around the globe, supported by our people. **All in** remains our business and transformation strategy, positioning sustainability as a priority strategic initiative and enabling EY to help clients seize sustainability opportunities. The Global Environment Strategy complements this by aligning EY operations, supply chain and services with the environmental outcomes we champion. This dual approach reflects our ambition to lead by example while supporting others to do the same.

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

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



Progress to date

The global EY organization has made measurable progress across climate and nature targets, demonstrating our approach on sustainability and transparency while reflecting multiple years of investment and integration into our operations.

In FY26, EY continued to build on the efforts from FY25, with our focus shifting to increased implementation within practical measures that connect our ambitions to actions:

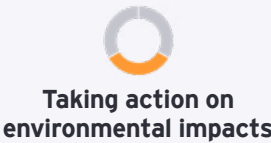
- Achieved CDP A List status for climate for the second consecutive year
- Maintained our RE100 commitment to 100% renewable electricity
- Continued decarbonization investments, including sustainable aviation fuel certificates and carbon offsets
- Utilized annual carbon budgets to guide travel, energy use and procurement
- Conducted quarterly reviews and scorecards for performance accountability
- Launched the Supply Chain GHG Emissions Reduction Program, targeting Scope 3 emissions, as part of the Sustainable Procurement Program
- Established a Green IT program foundation, including an initial baseline of technology-related GHG emissions
- Continued support of renewable energy and nature-positive projects

EY FY30 Environment Strategy

The next phase: targeting impact where we can create the most value

Progress on our EY FY30 Environment Strategy commitments is tracked through key targets and actions.

* Except in geographies where it is not possible to meet the RE100 criteria, most prominently in Romania, Serbia, Trinidad and Tobago, and Tunisia. Of the total, 2.0% 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.



Progress on our FY30 EY Environment Strategy commitments

Commitment	FY26 progress
GHG emissions Reduce absolute emissions by 50% against a FY19 baseline following a 1.5-degree pathway	40% below FY19 baseline despite business growth; introduced annual carbon budgets, along with other initiatives, to enhance accountability. Since FY19, the EY organization has grown 57% by revenue and 45% by full-time equivalent (FTE) employee while our GHG emissions have declined by 40% through the introduction of annual carbon budgets and other initiatives to enhance accountability. Emissions intensity per dollar of revenue was reduced by 62%, and emissions per person fell by 59%.
Energy Maintain our Renewable Energy 100 (RE100) commitment by matching our electricity consumption with 100% renewable electricity	Continued to match 100% of electricity consumed with renewable energy sources, meeting our RE100 commitment.*
Travel Continue to reduce the impact of our travel through smart choices. Purchase sustainable aviation fuel (SAF) certificates for 5% of overall air travel. Reduce EY vehicle emissions by 85% (between FY25-FY30).	48% reduction in travel emissions from the FY19 baseline; SAF purchases increased vs FY25 and covered 2% of business travel emissions; EV/hybrid adoption for vehicles accelerated (e.g., full fleet transition in the Netherlands)
Supply chain Drive greater collaboration with suppliers to reduce emissions linked to purchased goods and services through the robust Sustainable Procurement Program. This includes a focus on the environmental impacts of our AI and technology use.	This includes a focus on the environmental impacts of our AI and technology use. Supply chain GHG Emissions Reduction launched, covering approximately 80% of Scope 3 Category 1 emissions.
Nature Develop and integrate nature-positive practices, set measurable targets and report performance transparently	Continued use of TNFD approach; disclosed core metrics where data allows; piloted new systems for nature-related exposure.

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. As a global professional services organization, our environmental impacts arise primarily through our operations and client work. This makes climate and nature relevant to how we manage risk, strengthen resilience, respond to stakeholder expectations and support clients as they navigate their own sustainability transitions.

We have integrated climate risk evaluations and nature-positive initiatives into our business strategy and decision-making processes, in alignment with frameworks such as the TCFD and TNFD. This helps build a clear understanding of our environmental impacts, dependencies, risks and opportunities to help prioritize actions where we can make the greatest strategic impact.

The EY organization conducted a TCFD-aligned scenario analysis in FY24 and reported the results in the [EY Environment Report 2024](#). The analysis was designed to test the outer bounds of climate-related risks and opportunities across a range of plausible futures, rather than to predict a single outcome.

In FY26, there were no significant triggers to drive material changes to the current scenario analysis, however a refresh is planned for FY27 when we will update this work to include climate and nature in an integrated view.

Climate-related risks and opportunities scenario analysis

EY climate scenario analysis identifies how risks and opportunities may change under different warming pathways and policy futures. This work followed TCFD recommendations and considered both transition risks (policy, market and technology changes) and physical risks (extreme weather, water and resource impacts).

We modeled two reference scenarios:

- **Net zero (optimistic):** Assumes rapid, global decarbonization to achieve net zero by FY50, limiting warming to around 1.5°C. In this scenario, market and policy transition risks dominate.

- **Business as usual (BAU):** Assumes current climate policies persist, leading to 3.5–4.5°C warming. Physical risks, driven by severe long-term weather and resource impacts, become dominant in this pathway.

These analyses help EY understand exposure under different futures and inform decisions on governance, strategy and risk management. For more information on the most recent TCFD-aligned scenario analysis, refer to the [EY Environment Report 2024](#).

Integrating nature and applying the LEAP Framework

In addition to climate risks and opportunities, EY recognizes that our activities create dependencies and impacts on nature, including biodiversity, water resources and land use. While our direct operational footprint is relatively low compared to asset-heavy sectors, nature-related impacts arise across:

- **Direct operations** (office locations, EY operated data centers, energy and water use, waste)
- **Supply chain** (upstream impacts embedded in purchased goods and services)
- **Client portfolio exposure** (indirect exposure to sectors with high nature dependencies and impacts)

EY Value Realized 2025 included disclosures aligned with the TNFD framework, representing a key milestone in our environmental stewardship and our commitment to be an early adopter. This builds on the TNFD readiness assessment completed in FY24, where the TNFD’s Locate, Evaluate, Assess and Prepare (LEAP) framework provided a strategic roadmap for implementing nature-related disclosures across our global operations.

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 analysis [please see page 100 in Climate- and nature-related risks and opportunities](#).

Risk and impact management – targeting our impact

Our integrated response to broader environmental risks and impact management

Achieving EY climate and nature goals requires an integrated response across our own operations, services and the value chain.

Our approach begins with robust, science-based targets (refer to Metrics and Targets section) that align to Paris and Montreal global frameworks and meet stakeholder expectations for action.

As part of the EY Global Environment Strategy, we continue to strengthen governance and data while planning in critical areas such as technology (including Green IT), sustainable buildings, water and waste, and our impact on nature.

Leveraging our resources

Engaging and upskilling our people: At EY, our dedication to career growth is closely aligned with strengthening our organization’s capacity to help drive meaningful change. Recognizing that a deep understanding of sustainability is essential, we continue to invest in upskilling EY people by providing insights into net-zero, climate risks and opportunities and broader environmental and social impacts. This ambition is supported by a learning program supported through various initiatives.

We are upskilling EY people and building capabilities to pursue and support sustainability-related opportunities to establish robust relationships to support our growth. We are building internal capabilities through targeted investments (e.g. Sustainability Badges, TNFD Train-the-Trainer) and fostering collaboration across service lines (e.g. Climate Change and Sustainability Services (CCaSS)). Internal communities and leadership networks are also supporting a culture of knowledge sharing and innovation. Supporting the EY Global Environment Strategy, we plan to 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. Our CCaSS teams are also investing in the development of nature-specific capabilities, helping equip our technical professionals to support clients on emerging nature-related risks, opportunities, and disclosures. With dedicated teams focused on climate change and nature-related services, and the broader integration of sustainability services across tax, assurance, financial services, and consulting teams, more than 21,000 EY professionals around the globe worked on client sustainability engagements in FY26, providing services from strategy through delivery of agreed-upon services.



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.

As part of a credible sustainability strategy, carbon credits act as a bridge to connect today’s hard-to-abate emissions while longer-term systemic solutions continue to scale. We see high-quality credits as a way to deploy funds and scale-up a robust, trustworthy carbon market – accelerating investments in breakthrough technologies and nature-based solutions for tomorrow. Our strategy reflects the wider market evolution and focus: prioritizing integrity, engaging in forward procurement and tracking how compliance demand is reshaping the carbon markets. EY aims to help strengthen trust in voluntary carbon markets and demonstrate coherence between what we advise clients and what we do ourselves. Through rigorous due diligence, third-party verification and transparent reporting, we seek to maximize the positive impact of the investments we make.

FY26 marks the evolution of the EY carbon credit program from annual spot purchasing toward building a long-term carbon removals portfolio.

While this year’s portfolio still delivers the credits needed today, it was intentionally designed to include project types that are expected to play a central role in our future procurement strategy. By incorporating soil carbon and ARR projects now, we are gaining experience with the markets, methodologies and developers that may become strategic long-term partners through future offtake agreements.

The FY26 portfolio reinforces our view that high-quality carbon projects should deliver credible climate outcomes while also contributing to broader environmental and social value. Across the portfolio, selected projects support

outcomes such as forest restoration, improved forest management, soil regeneration, grassland restoration, methane reduction, local employment, farmer training, community benefit-sharing and livelihood diversification. The portfolio continues to prioritize nature-based projects – which represent 60% of the portfolio – while also recognizing the role that high-impact super pollutant and engineered solutions can play in a diversified, future-focused carbon strategy. Refer to the [EY FY26 carbon credit portfolio table](#).

Mobilizing our value chain

Responsible supply chain management continues to be a material topic based on its associated environmental and social impacts, including ethical procurement practices, worker welfare across the value chain, and exposure to ESG-related risks. Recognizing its significance, EY aims to strengthen supply chain practices through proactive engagement with its suppliers.

Convening stakeholders: Through our global social impact program, EY Ripples, we mobilize our people and networks to support the Sustainable Development Goals (SDGs) and our ambition to positively impact one 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 member firm is responsible for managing IPLC engagement independently, supporting the development of relationships that are built on respect, relevance, and alignment with local values and governance systems.

Supply chain: Purchased Goods & Services represent one of the most material areas of EY emissions footprint, particularly across technology and facilities related spend. In FY26, we launched the Supply Chain GHG Emissions Reduction Program and covered about 80% of EY Scope 3 Category 1 GHG emissions.



The Supply Chain GHG Emissions Reduction Program is embedded within the EY Sustainable Procurement Program and is delivered alongside EY ESG Assessment Program. Together, these three programs provide a consistent approach across the global EY organization to assessing suppliers on ESG topics, with emissions reduction as a key focus area.

- Contribute to EY goal of reducing overall GHG emissions by 50% by FY30 against a FY19 baseline following a 1.5-degree pathway
- Improve the quality and consistency of supplier ESG and emissions data
- Work collaboratively with suppliers to support emissions reduction and broader sustainability improvement over time

See [Responsible and sustainable supply chain](#) for more information.

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: sustainability skill-led support; compliance and reporting; and strategy and transformation. Refer to the [clients](#) section for more information.

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 CSRD Barometer 2026](#) provides insight into how companies are navigating the evolving European Union Corporate Sustainability Reporting Directive (CSRD) requirements
- [EY Global Climate Action Barometer 2025](#), a research study that assesses whether leading global companies are translating climate ambition and high-quality disclosures into credible, real-world actions – particularly through robust transition plans, risk management and decarbonization strategies – at a pace aligned with climate goals.
- [EY Global Nature Action Barometer 2025](#), an in-depth analysis of the current state of corporate nature reporting globally, which suggests that companies have not yet developed sufficiently robust reporting on nature.
- [EU Taxonomy Barometer 2025](#), highlights steady progress in sustainability reporting across 20 European countries, includes detailed data and sector-by-sector analysis and practical guidance.

Metrics and targets

With the [EY Environment Strategy](#) well embedded within EY operations, we adopt a strong focus on how we measure progress. Historically, our environmental reporting centered on climate and energy. This scope has expanded to include additional impact areas such as water, waste and pollution, supporting a more comprehensive approach to monitoring sustainability performance.

Improving data quality and coverage for these new areas is an ongoing priority. In FY26, we advanced governance, systems and processes to enable more consistent and auditable reporting in the future. The tables that follow present the metrics and targets we currently monitor, aligned with the commitments that shape our progress toward 2030 goals and beyond.



Annual GHG emissions (tCO₂e)

Environmental metrics	SBTi target boundary	FY19	FY24	FY25	FY26 ⁺	% change since FY19
Scope 1 total GHG emissions, tCO ₂ e (consisting of gas and car fleet)	Yes	8,000	19,000	18,000	14,000	75%
Scope 2 (location-based) total GHG emissions, tCO ₂ e (consisting of electricity consumption)	No	159,000	136,000	117,000	116,000	-27%
Scope 2 (market-based) total GHG emissions, tCO ₂ e (consisting of electricity consumption)	Yes	181,000	49,000	37,000	39,000	-78%
Scope 1 + 2 (market-based) emissions		189,000	68,000	55,000	53,000	-72%
Scope 3 emissions aligned to our science-based net-zero targets	Yes	1,467,000	849,000	932,000	936,000	-35%
Category 1: Purchased goods and services	Yes	375,000	334,000	354,000	354,000	-6%
Category 3: Fuel- and energy-related activities	Yes	18,000	19,000	18,000	17,000	-6%
Category 5: Waste generated in operations	Yes	18,000	21,000	21,000	20,000	11%
Category 6: Business travel [*]	Yes	891,000	419,000	456,000	460,000	-48%
Category 7: Employee commuting	Yes	165,000	56,000	83,000	85,000	-48%
Total (market-based) emissions		1,656,000	917,000	987,000	989,000	-40%
Total (location-based) emissions		1,634,000	1,004,000	1,067,000	1,067,000	-35%
Scope 3 Category 7: Remote working ^{**}	No	35,000	116,000	103,000	97,000	177%

^{*}Business travel emissions for all years presented have been adjusted to reflect the FY26 methodology update, which includes upstream well-to-tank emissions and radiative forcing
^{**}Remote working emissions are not part of our SBTi targets boundary and are reported separately from our total GHG emissions.
[†]Denotes a metric that has achieved limited assurance in FY26. See [BDO assurance report](#) for the complete list of metrics

Annual GHG emissions – supplementary table 1: methodology updates

Scope 3	FY26 ⁺
Category 6: business travel – new methodology using dynamic emission factors	460,000
Category 6: business travel – previous methodology using static emission factors	450,000

Note: FY26 emissions for business travel are presented using both the updated and previous methodologies to illustrate the impact of improved data granularity and revised emission factors. The updated methodology includes upstream well-to-tank emissions and radiative forcing.
^{*}Denotes a metric that has achieved limited assurance in FY26. See [BDO assurance report](#) for the complete list of metrics

Environmental metrics and targets

GHG intensity* (tCO₂e/US\$000)

	FY24	FY25	FY26
Emissions (market-based) per dollar revenue	0.0179	0.0186	0.0174
Emissions (location-based) per dollar revenue	0.0196	0.0201	0.0187
Emissions (market-based) per FTE employee	2.4	2.5	2.4
Emissions (location-based) per FTE employee	2.6	2.6	2.7

Note: Annual energy figures are presented rounded to the nearest thousand. Totals are calculated using unrounded data and may therefore not reconcile precisely due to rounding.

*GHG intensities for FY25 and FY26 have been restated to reflect a change to the business travel methodology

Land use assessment

	FY25
Total offices in key biodiverse areas (KBAs)	56
Percent of offices in KBAs	7%
Percent of workforce in KBAs	3%

Water-stress assessment

	FY25
Offices within 1km high/extremely high water-stressed areas	259
Percent of offices within 1km high/extremely high water-stressed areas	31%
Percent of workforce in high/extremely high water-stressed areas	49%

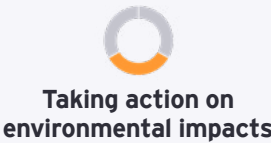
Based on the most recent nature assessment conducted by EY

Energy

	FY24	FY25	FY26 ⁺
% of energy procured for office electricity usage from renewable sources	88%	100%	100%
Total energy consumption (MWh) ⁺	365,000	341,000	336,000
Total energy consumption (MWh) – non-renewable sources ⁺	141,000	121,000	127,000
Heat and cooling	68,000	67,000	76,000
Natural gas	25,000	15,000	18,000
Petroleum products	18,000	38,000	33,000
Purchased electricity	29,000	0	0
Total energy consumption (MWh) – renewable sources ⁺	224,000	220,000	209,000
PPAs and environmental attribute certificates	224,000	220,000	209,000
Energy consumption intensity per revenue (MWh/US\$000) ⁺	0.0071	0.0064	0.0059

⁺Denotes a metric that has achieved limited assurance in FY26. See [BDO assurance report](#) for the complete list of metrics





Environmental metrics and targets

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

FY24	FY25	FY26
0	6,000	10,000*

Carbon credits

	FY24	FY25	FY26 ⁺
Total carbon credits canceled	1,168,000	1,250,000	1,087,000
Total carbon credits canceled by mitigation activity type: reduction (%)	62	58	52
Total carbon credits canceled by mitigation activity type: removal (%)	38	42	48

⁺Denotes a metric that has achieved limited assurance in FY26. See [BDO assurance report](#) for the complete list of metrics

EY FY26 carbon credit portfolio

Type	Removal/avoidance	Project name	Project ID	Country	Area	Supplier [*]	Protocol	Total carbon credits
Afforestation, Reforestation and Revegetation (ARR)	Removal	Forest Restoration Ejido X-pichil	CAR1739	Mexico	Americas	Climeworks	Climate Action Reserves (CAR) Forest Protocol for Mexico, v3.0	103,333
Improved Forest Management (IFM)	Removal	Laguna Om	CAR1568	Mexico	Americas	Abatable	Climate Action Reserves (CAR) Forest Protocol for Mexico, v3.0	100,000
Improved Forest Management (IFM)	Avoidance	Razorback IFM Project	ACR0885	United States	Americas	Abatable	ACR IFM on Non-Federal U.S. Forestlands, v2.0	117,993
Improved Forest Management (IFM)	Removal	Razorback IFM Project	ACR0885	United States	Americas	Abatable	ACR IFM on Non-Federal U.S. Forestlands, v2.0	50,106
Industrial Efficiency	Avoidance	Reducing Gas Leakages within the Hududgaz Gas Distribution Networks across Uzbekistan	VCS4531	Uzbekistan	Asia-Pacific	Abatable	AM0023 v4.0	85,177
Industrial Efficiency	Avoidance	Reducing Gas Leakages within the Titas Gas Distribution Network in Bangladesh	VCS2930	Bangladesh	Asia-Pacific	Abatable	AM0023 v4.0	241,869
Industrial Efficiency	Avoidance	Ecoparque Candeias	GS12047	Brazil	Americas	Abatable	ACM0001 v19	107,076
JREDD ⁺	Removal	Côte d’Ivoire Tai National Park Area Emission Reductions Program	ART0130	Côte d’Ivoire	EMEIA	Emergent	FCPF Methodological Framework	71,315
Soil Carbon	Avoidance	Mitti Labs: Supporting Climate Smart Rice Farming In Telangana	GS12794	India	EMEIA	Abatable	GS methane emission reduction by adjusted water management practice in rice cultivation, v1	10,000
Soil Carbon	Removal	Boomitra Grassland Restoration in Northern Mexico	VCS2887	Mexico	Americas	Abatable	VM0042 v1.0	200,000

^{*}During FY26, we contracted with Zero Imprint Ltd., who purchased credits on our behalf from developers and suppliers

EY audits

How EY audits are addressing the impact of climate change on financial statements

We consider the impact of climate change for those audits where the risks may be material (e.g. for companies with carbon intensive operations). Engagement teams evaluate whether climate-related risks are material to the financial statements, and seek relevant training and consultation with specialists who provide additional technical expertise to address such risks. These specialists are available to support areas such as risk assessment, the evaluation of significant assumptions and estimates, and consideration of related disclosures. Audit teams also engage with company management and those charged with governance about relevant climate-related matters and assess whether any related considerations should be reflected in the audit report, based on (i) the specific facts and circumstances of the company; and (ii) the reporting and auditing standards applicable to the engagement.



Appendix





Enabling good governance through our leadership groups

At EY, we understand the importance of strong governance to meeting the needs of our stakeholders. Over the past year, we have continued to build a more agile, resilient and responsive organization as the work we perform grows increasingly complex and global. In a world being reshaped by rapid advances in AI and technology, we are evolving our leadership, operating and governance models to harness the scale of the EY organization and unlock the full potential of our more than 400,000 talented people worldwide.

EY Global Executive*



The EY Global Executive (GE) is the board of Ernst & Young Global Limited (EYG) (the central coordinating entity of the EY organization) 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.

Global Executive

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

* The GE composition is as per publication date.

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

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

Global Executive: Geographies

	Dante D'Egidio	EY Americas Area Managing Partner; EY USLI Regional Managing Partner; EY US Chair and Managing Partner; EY Global Network Council Co-Chair
	Patrick Winter	EY Asia-Pacific Area Managing Partner
	Bridget Walsh	EY EMEA Area Managing Partner

Global Executive: Councils

	Rajiv Memani	EY Global Growth Markets Council Chair; EY Africa India Regional Managing Partner and India Managing Partner
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Global Governance Council*

The Global Governance Council (GGC) is a central component of EY enhanced governance framework. The modernized body is made up of 19 elected partner members, up to three independent non-executives (INEs), and the Global Chair and CEO.

The GGC helps to ensure partner perspectives are connected more directly to global decision-making. It provides oversight and accountability of key global decisions, contributing to the governance and strategic stewardship of the EY network, and approves certain significant matters. In performing its role, the GGC acts in the interests of the EY network as a whole, supporting effective governance, transparency, and long-term value for EY member firms and stakeholders.

Africa India



Navin Vohra

Strategy and Transactions

Asia East



Angela Ee

EY-Parthenon



Makoto Matsumura

Assurance

Canada



Uros Karadzic

Tax

Greater China



Lorraine Gu

Assurance

Europe Central



Per Skallefell

Consulting

Europe West



Charles-Emmanuel Chosson

Assurance



Alexia Pinter

Tax



Philipp Stockhoff

EY-Parthenon

MENA



Rana Sanyoura

EY-Parthenon

Oceania



Brad Tozer

Assurance
Global Presiding Partner

UK&I



Adrian Browne

Clients & Industries



Aidan Tiernan

Assurance

* The GGC composition is as per publication date.

Global Governance Council*



USLI



Peter Davis

Clients & Industries



Anita L. Holloway

Assurance



Scott Keipper

Consulting



Joseph McGrath

Assurance



April Spencer

Tax



Catliane Tomiyama

Assurance

Global Independent Non-Executives



Duane DesParte

Independent Non-Executive



Sue Kench

Independent Non-Executive



Tonia Lovell

Independent Non-Executive

Global Executive



Janet Truncale

EY Global Chair and CEO

* 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

	Dante D'Egidio	EY Americas Area Managing Partner; EY USLI Regional Managing Partner; EY US Chair and Managing Partner; EY Global Network Council Co-Chair
	Patrick Winter	EY Asia-Pacific Area Managing Partner
	Bridget Walsh	EY EMEIA Area Managing Partner

Regions*

EY member firms are grouped into 10 Regions, which align and work together across the EY organization, executing on the strategic objectives set by the GE.

The Regions and their Managing Partners are listed below.

Regional leadership

	Rajiv Memani	Africa India Regional Managing Partner		Jack Chan	Greater China Regional Managing Partner
	Moriaki Kida	Asia East Regional Managing Partner		Abdulaziz Al-Sowailim	MENA Regional Managing Partner
	Alycia Calvert	Canada Regional Managing Partner		David Larocca	Oceania Regional Managing Partner
	Jacek Kędzior	Europe Central Regional Managing Partner		Anna Anthony	UK&I Regional Managing Partner
	Rudi Braes	Europe West Regional Managing Partner		Dante D'Egidio	USLI Regional Managing Partner

*The Area Managing Partners and Regional leadership composition are as per publication date.

Global Practice Group

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

Global Network Council and Growth Markets Council

For 2026, the Global Network Council (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 by revenue, who are not leaders of the 10 Regions. The Growth Markets Council (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.

Industries*



EY sector insights and experience 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 aligning strategic priorities and investments, leveraging the breadth of EY capabilities to meet clients’ needs, and supporting EY people in developing sector-specific skills, experience and knowledge.

Industries

	Jeff Akin	Consumer & Health
	Omar Ali	Financial Services
	Catherine Friday	Government & Infrastructure
	Steve Wilkinson	Industrials & Energy
	Ivan Lehon	Private Equity
	Hyong Y. Kim	Technology, Media & Entertainment

* The Industries composition is as per publication date.



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 Climate-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	<i>Not reported</i>	HR/L6
Dignity and equality – wage level	<i>Not reported</i>	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>Navigating the AI revolution;</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
Governance	
a. Describe the board’s oversight of climate-related risks and opportunities.	<u>Governance of our sustainability matters</u>
b. Describe management’s role in assessing and managing climate-related risks and opportunities.	<u>Our risk management approach</u>
Strategy	
a. Describe the climate-related risks and opportunities the organization has identified over the short, medium and long term.	<u>Climate- and nature-related risks and opportunities</u>
b. Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy and financial planning.	<u>Climate- and nature-related risks and opportunities</u>
c. Describe the resilience of the organization’s strategy, taking into consideration different climate-related scenarios, including a 2-degree Celsius or lower scenario.	<u>Climate-related risks and opportunities scenario analysis</u>

Recommendation	Disclosure
Risk management	
a. Describe the organization’s processes for identifying and assessing climate-related risks.	<u>Identifying risks and opportunities and the associated impacts</u>
b. Describe the organization’s processes for managing climate-related risks.	<u>Identifying risks and opportunities and the associated impacts</u>
c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management.	<u>Risk and impact management – targeting our impact</u>
Metrics and targets	
a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management processes.	<u>Metrics and targets</u>
b. Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	<u>Metrics and targets</u>
c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	<u>Metrics and targets</u>



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 opportunities and the associated 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 opportunities and the associated 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

The basis of reporting provides additional information on the methodologies and approaches used for key metrics. Metrics subject to third-party limited assurance are identified accordingly. Further details are available in the assurance report.

EY people

The EY people metrics cover the methodologies used to report on learning and development, workforce composition, leadership representation, talent movement and employee experience. Reported at the global level, these metrics support the EY organization’s assessment of progress toward developing, supporting and fostering an inclusive culture for EY people.

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

- Learning hours presented in total hours delivered to the EY organization, as well as average 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). Formal learning includes courses and classes provided and recorded in SuccessFactors (including EY Badges and degrees), as well as externally sourced formal learning activities completed by EY people and recorded in SuccessFactors.

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



Training metrics

Metric	Definition
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 fiscal year. It 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) divided by the average headcount per rank.



EY people

Inclusiveness metrics

Metric	Description
Gender representation of total headcount, by rank	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). Total people gender balance: $\text{Gender balance} = (\text{Number of EY people in specified gender} \div \text{Headcount}) \times 100$ Gender representation of headcount of ranks by gender: $\text{Percentage of gender in rank} = (\text{Number of EY people in specified gender in the rank} \div \text{Headcount in rank}) \times 100$ 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) 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
Leadership by gender including: ▪ 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	The makeup of appointed leadership bodies broken out by gender at the close of the fiscal year. 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. GCSPs are the lead client service coordinators on the largest EY clients across the globe. Partners, principals, executive directors, and directors (PPEDs) are the positional leadership roles and are shown broken out by geographic management area and gender.
Gender split by leadership	Percentage of people holding positions as PPEDDs at the conclusion of the fiscal year, disaggregated by gender. PPEDD total (%) by gender: $\% \text{ of EY people of given gender in PPEDD ranks} = (\# \text{ of PPEDDs of given gender within the PPEDD ranks} \div \text{Total PPEDD}) \times 100.$ Total number of partners and principals disaggregated by gender. Partner/principals by gender (%): $\% \text{ of people of given gender in partner/principal ranks} = (\# \text{ of partner/principals of given gender} \div \text{Total number of partner and principals}) \times 100.$



EY people

Inclusiveness metrics

Metric	Description
Total promotions	Total of all 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 = $(\text{Number of promoted partners in emerging markets} \div \text{Total number of employees promoted to partner}) \times 100$
Promotions by gender and age	Total promotions of EY people represented in percents and disaggregated by age and gender. By gender: % of EY people of given gender = $(\text{\# of promoted EY people of given gender} \div \text{Total promotions for FY}) \times 100$ By age: Specific age group % = $(\text{\# of promotions within specified age group} \div \text{Total promotions for FY}) \times 100$
Percentage of women among partners/ principals by EY Area	Percentage of women = $(\text{Number of partner/principal women in EY Area} \div \text{Total partners/principals in the Area}) \times 100$
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 = $(\text{Total specific gender hires} \div \text{Total number of hires in the 12 months}) \times 100$ Hires for specific age group % = $(\text{Specific age group hires} \div \text{Total hires}) \times 100$
Turnover rate overall and by gender, and age	Overall: Turnover rate = $(\text{Turnover} \div \text{Average headcount}) \times 100$ Turnover = Total separations for the past 12 months (including partners and excluding interns, people identified as temporary or non-employee) where separations are the total number of employees that have left the organization in a given period of time Average headcount* = $\text{Sum of total headcount per month of the year} \div 12 \text{ months}$ *For the purposes of average headcount, interns are removed as well as non-employees from the total headcount. Partners are included. By gender: Attrition rate by gender = $(\text{Gender turnover} \div \text{Average gender headcount for the gender over past 12 months}) \times 100$ Gender turnover = $\text{Total separations for the specified gender over the last 12 months}$ Average gender headcount = $\text{Sum of gender headcount per month for the year} \div 12 \text{ months}$ By age: Attrition rate by age = $(\text{Number of separations in identified age range} \div \text{Average gender headcount for the past 12 months}) \times 100$

EY people

Inclusiveness metrics

Metric	Description
Headcount data by role and age	Gender representation of headcount of roles by age: Percentage of EY people in specified age range in the role = $(\text{number of EY people in specified age range at the role} \div \text{total headcount at role}) \times 100$ 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) 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 Administration roles include multiple roles across the administration function, which support all service lines.
People by Service Line	Headcount used is as defined above. Service line reflects a classification as defined by business leadership of service types, provided to internal or external clients.
People by EY Area	Headcount used is as defined above. Total of all EY people disaggregated by areas, such as: Americas, EMEIA, Asia Pacific and Global entities (including Executive and GDS).
The EY Experience	EY Experience metrics are derived from the final EY People Pulse survey conducted during the fiscal year. The reported percentage represents the proportion of respondents who provided a favorable response to the relevant survey statement. % EY people with a favorable response = $(\text{Favorable responses} \div \text{Total responses to the question}) \times 100$ A favorable response is defined as a respondent selecting 'Agree' or 'Strongly Agree'. Percentages reflect responses received for the relevant survey question, rather than the total EY workforce.





Society

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

Our key focus areas are:

- AI for Good
- Skilling & Future Workforce
- Sustainability
- Access & Inclusion

The focus areas 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

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

Participation is defined as the number of instances where EY people have used their knowledge, skills, experience and energy to deliver EY Ripples initiatives. 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 central platform 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 approves or declines applications based on a set of standards for the volunteer role. Once an initiative is running, approved applicants become participants. At the conclusion of an initiative, an automatically generated survey is sent to registered and approved individuals. If the response indicates non-participation, the participation count is reduced. If no response is given, the participant is included in the count. This acts as a control to help maintain the accuracy of recorded participation numbers. Participation is calculated as the sum of all registrations that are approved or completed. As the calculation measures instances of volunteering (via completed registrations) and allows for individuals to be counted multiple times, we are planning to alter the name of this metric to “Acts of Volunteering” in FY27 to improve clarity. Unique participation (the sum of verified unique individuals who have volunteered at least once in the fiscal

year) is tracked separately and reported internally. The EY Ripples Power BI dashboard is used to track participation data, as well as other information such as the number of direct beneficiaries.

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 adjusted reach 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. 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 FY26.

Lives Impacted methodology

Direct beneficiaries	+	Indirect beneficiaries	=	Total beneficiaries	×	Attribution rate*	=	Lives Impacted
Direct beneficiaries are the individuals who are directly involved with and benefit 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 as well as the counterfactual based on local gaps to the UN SDGs.		



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 global social impact program, and a wide variety of other community contributions such as skilled and traditional volunteering activities, pro bono activities and the Corporate Responsibility (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
- 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 volunteering. - Traditional volunteering: Where employees give their time to organize or participate in a community program that do not require specific use of their professional skills.	- 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 impact. - Function staff costs: includes overhead associated with having and running a CR function. - Program management expenses: costs incurred on the CR budget to deliver community activity.





Environment

GHG emissions

Our commitment to decarbonization underpinning net zero by FY50 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 ambition to become net zero in FY50. GHG emissions are calculated in line with the EY global GHG 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 2025 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 well-to-tank and radiative forcing impacts.



Environment

GHG emissions

A breakdown of our GHG emissions by scope and source:

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 2 (location-based) emissions	Indirect emissions from the generation of purchased electricity, including electricity consumed at EY offices and for electric vehicle charging, calculated using average grid emission factors
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
Scope 3 Category 1: Purchased goods and services emissions	Upstream emissions from the production of purchased or acquired products and services
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
Scope 3 Category 6: Business travel	Emissions from business travel, including flights (with well-to-tank emissions and radiative forcing impacts), rail, and rental cars

Metric	Scope and definition*
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
GHG emissions intensities	Emissions per US\$ revenue and full-time equivalent, reported using both total location-based and market-based emissions
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
*Software is used to gather and calculate data provided by individual EY member firms where available. As of FY26, emissions from office energy consumption are calculated using activity data representing approximately 95% 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.	

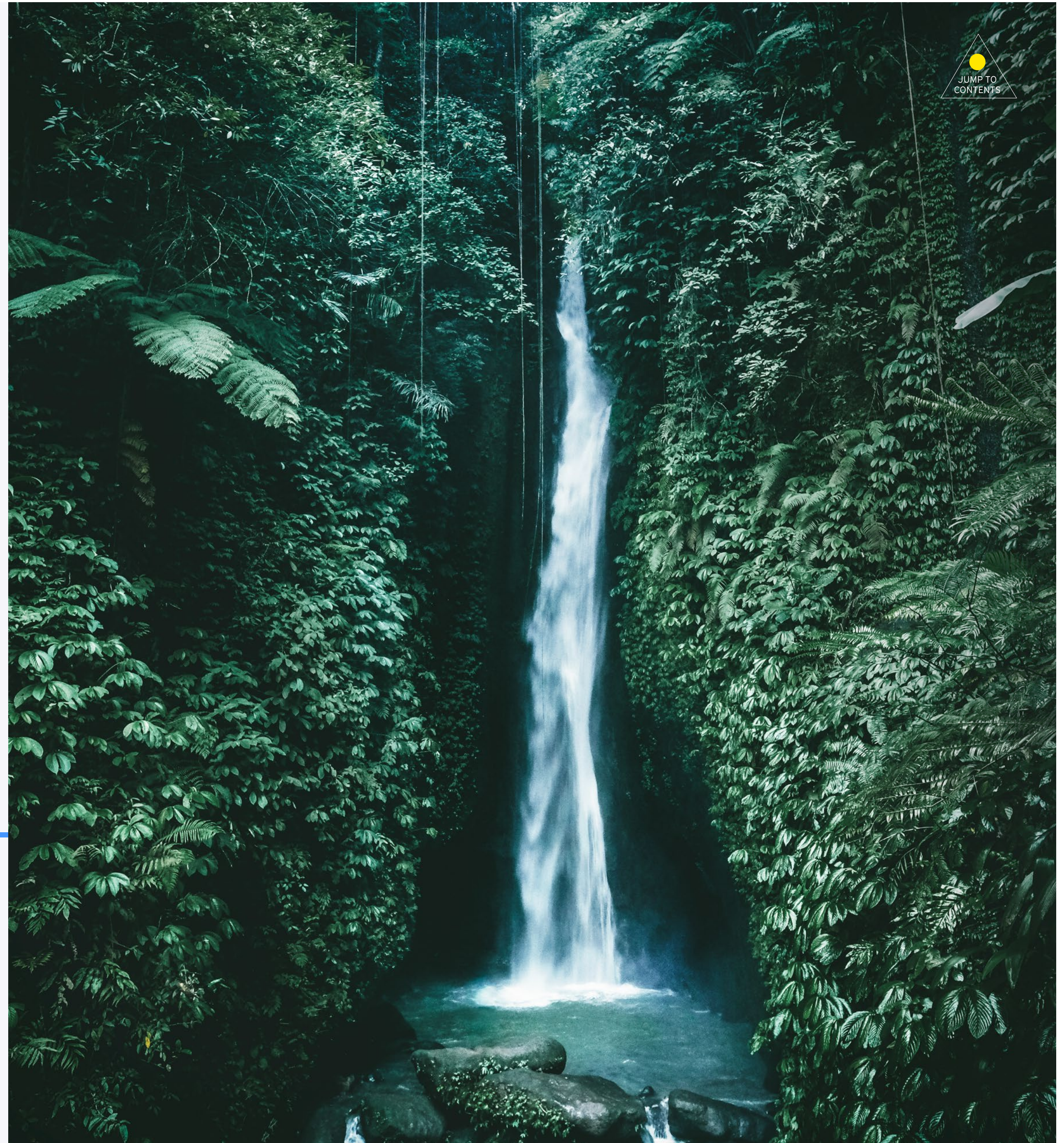
Energy consumption

EY is a member of the RE100, a global corporate renewable energy initiative for businesses committed to sourcing 100% renewable energy. Renewable electricity consumption is achieved through a combination of virtual power purchase agreements (VPPAs), renewable electricity purchase agreements, energy attribute certificates (EACs), such as renewable energy certificates (RECs), International Renewable Energy Certificates (I-RECs), Guarantees of Origin (GOs) and RE100-compliant renewable electricity instruments.

Climate and nature-related impacts

Performing a LEAP assessment

The assessment of nature-related risks was informed by TNFD guidance and undertaken with consideration of EY global risk approach, contributing to our commitment to sustainability as a strategic initiative in EY All in strategy. Geospatial screening was undertaken as part of the LEAP assessment, including KBA and water stress assessments. Annually, the EY organization conducts a review of its EY office locations to assess whether there has been significant change to global offices in proximity to areas of ecological concern. **In FY26, there were no significant triggers to drive material updates to the KBA and water stress assessment, however we will continue to monitor and review this on an annual basis.**





Biodiversity and water stress assessment as the inputs for LEAP

Key biodiversity area

Total offices within 1km of a KBA	Includes all global leased locations within EY, including EY leased data centers that fall within 1km of a defined KBA. Types of assets' primary uses include: - Office (co-working and other styles) - Parking - Storage - Mixed Use - Computer data center
Percent of offices within 1 km of a KBA	Calculated as: offices within 1 km of a KBA / total offices as defined above.
Percent of workforce within 1 km of a KBA	Workforce includes all people associated with the EY organization. This definition 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. Calculated as: total workforce assigned to offices within 1km of a KBA / total workforce.

High water stress

Total offices within 1 km of high/extremely high-stressed areas	Includes all global leased EY locations (including data centers) that fall within 1km 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	Workforce definition is consistent with the KBA assessment. Calculated as: Total workforce assigned to offices within 1km of a “high” or “extremely high” water stress area / total workforce.



Climate- and nature-related risks and opportunities

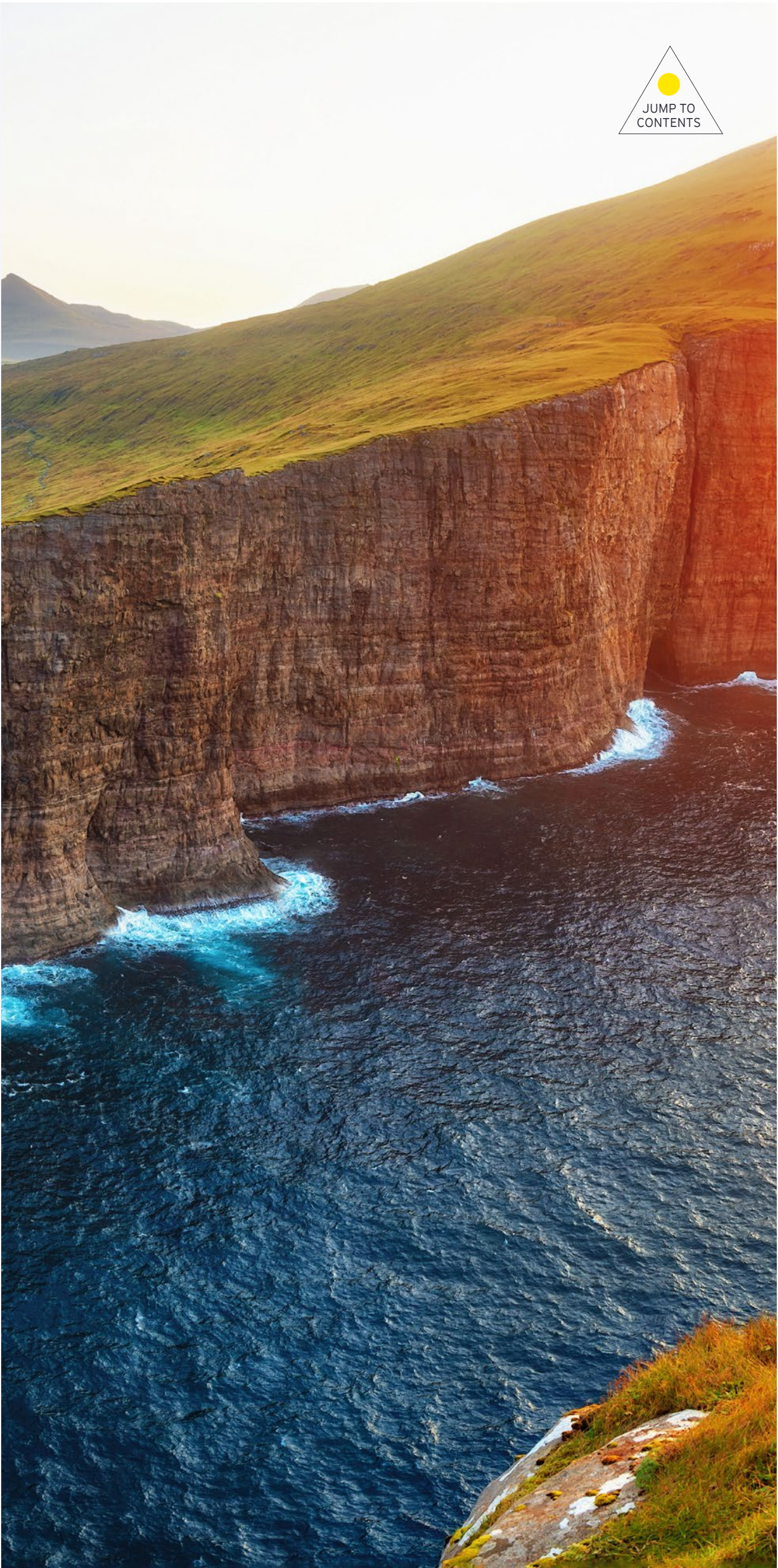


Risk/ opportunity	Category	Description	Timeframe	Mitigation and adaptation efforts	TCFD/TNFD intersection*
Physical risk	Chronic	Increased intensity, frequency and/or duration of extreme weather events, including storms, flooding and forest fires, impacting office buildings and public infrastructure (including critical utilities).	Medium	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 US\$3.3b annually under BAU and US\$3.2b annually under net zero by mid-century. EY Global Real Estate Services is expanding sustainability efforts across offices, including improved building design, green infrastructure, and climate-adapted innovations. Sites mapped against Key Biodiversity Areas to prioritize location-specific interventions. The local facilities teams also support office-level implementation. Refer to Operating our network responsibly.	 
Physical risk	Chronic	Increased temperatures leading to heightened risk for employee health and wellbeing, resulting in productivity reduction to business operations	Long	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 the global EY organization could reach US\$3.2b annually by 2050 under the BAU scenario and US\$2.4b annually under the net zero scenario. 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 Operating our network responsibly.	 

*TCFD = sun icon, TNFD = leaf icon



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	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 EY 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 US\$7.0b in revenue by FY50 under net zero, and US\$2.0b under BAU, due to client engagements perceived to be out of alignment with our climate goals. The EY Global Environmental 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.	 
Transition risk	Market, Reputation	Inability to attract or retain talent due to negative reputation of climate- and nature-related performance	Medium	With increasing expectations by employees for businesses to recognize, manage and address climate change, a limited 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 US\$4.0b annually under net zero and US\$650m under BAU. Reputation-building is supported by a range of client-facing and internal teams through sustainability commitments, initiatives and related activities, helping to strengthen the EY brand, stakeholder trust and attractiveness as an employer. Refer to Empowering an extraordinary you with personal fulfilment.	 

*TCFD = sun icon, TNFD = leaf icon

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	Supporting positive impacts on nature through investment in nature-based initiatives, 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 supports philanthropic initiatives via EY Ripples. The Global Responsible Business team manages the carbon offset program, which prioritizes nature-based solutions helping provide both environmental and socio-economic co-benefits. Refer to Our approach to sustainability .	
Business opportunity	Markets, Products and Services	Increased revenues through sustainability-related products and services	Short	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 FY50 the revenue upside could reach US\$4.0b annually under the net zero scenario and US\$700m under BAU. 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 EY market reach across sectors. Through our Climate Change and Sustainability Services (CCaSS) teams, EY supports clients around the globe 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 Driving a sustainable impact in the real economy.	 

*TCFD = sun icon, TNFD = leaf icon



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 knowledge and experience with capabilities in law, tax, finance, and tech, we can help address complex client needs.	Short	We are building EY teams' capability through targeted upskilling (e.g. Sustainability Badges and e-learning) and fostering collaboration across service lines (e.g. CCaSS). Internal employee-led initiatives foster like-minded communities and a culture of knowledge sharing and innovation. Refer to Building capacity through our people and engagement .	 
Business opportunity	Reputational Capital	Improved ability to attract or retain talent due to positive reputation of EY nature-related and climate-related performance.	Medium	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 reduce the cost of recruitment and retention. The Corporate Responsibility, Talent, and Brand teams collectively promote EY ambitions regarding climate and nature, as outlined in the EY Global Environment Strategy, and reported on through our disclosures, reinforcing purpose and values for prospective and current employees. Refer to Driving a sustainable impact in the real economy.	 



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Independent Limited Assurance Report to the Directors of EYGS LLP on selected ESG metrics of the consolidated EY network-wide data included within the Value Realized Report for the year ended 30 June 2026.

BDO LLP ("BDO") was engaged by EYGS LLP ("EYGS") to perform an independent limited assurance engagement on selected ESG metrics of consolidated EY network-wide data for the year ended 30 June 2026.

The selected subject matter information comprises the sustainability information identified with the symbol + within the Value Realized Report and listed in Appendix A for the year ended 30 June 2026 (the "selected subject matter information").

The selected subject matter information has been prepared by EYGS. The Assurance criteria used in the preparation of the selected subject matter information are the EYGS reporting methodologies outlined in Appendix B (the "Assurance Criteria").

Other than the selected subject matter information identified above, we have not performed assurance procedures on any other information included within the report, and accordingly we do not express any form of assurance conclusion on information other than the selected subject matter information as stated in Appendix A.

The selected subject matter information must be read and understood together with the Assurance Criteria. The LLP Designated Members of EYGS LLP are solely responsible for selecting and applying the Criteria. The Assurance Criteria were specifically designed for the preparation of the selected subject matter information included within the Value Realized Report. As a result, the selected subject matter information may not be suitable for any other purpose.

Responsibilities of the LLP Designated Members of EYGS

The LLP Designated Members of EYGS are responsible for:

- The preparation and selection of the subject matter information, in accordance with applicable assurance criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the selected subject matter information, that is free from material misstatement, whether due to fraud or error; and
- Selecting appropriate assurance criteria against which the selected subject matter information is to be evaluated and ensuring the assurance criteria is relevant and appropriate.

Our Responsibilities

Our responsibility is to perform a limited assurance engagement on the selected subject matter information and express a conclusion based on the procedures we have performed and the evidence we have obtained.

We conducted our 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 (Revised)") and the International Standard on Assurance Engagements 3410 Assurance Engagements on Greenhouse Gas Statements ("ISAE 3410") issued by the international Auditing and Assurance Standards Board ("IAASB") and our terms of engagement.

Those standards require that we plan and perform this engagement to obtain limited assurance about whether the selected subject matter information is free from material misstatement.

Independence and Quality Management

In performing our engagement, we have complied with the independence and other ethical requirements of the Institute of Chartered Accountants in England and Wales (ICAEW) Code of Ethics which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, and which is at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants.

The firm applies the International Standard on Quality Management (UK) 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Summary of the Work Performed

We exercised professional judgment and maintained professional scepticism throughout the engagement. We planned and performed our procedures to obtain evidence that is sufficient and appropriate to provide a basis for our limited assurance conclusion over the selected subject matter information.

The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risk of material misstatement, whether due to fraud or error. Although we considered the effectiveness of management's internal control when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal control relevant to the selected subject matter information.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. A limited assurance engagement primarily consists of making enquiries of persons responsible for preparing the selected subject matter information and related information and applying analytical and other appropriate procedures. Consequently, 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.

With respect to our limited assurance conclusion, the primary procedures performed were based on our professional judgement and included:

- Review EYGS' basis of reporting to understand and identify risks of material misstatement related to the subject matter.
- Assessment of the systems, processes, and controls to collate, aggregate, validate and report the subject matter in scope, assessing alignment with the EYGS' basis of reporting and risks of material misstatement.
- Discussions with key personnel responsible for the relevant process and the governance thereof.
- Documenting and understanding the key data sources.
- Review of the reasonableness of any information provided by EYGS and other EY Network Members.
- Analytical procedures and sample tests, informed by our risk assessment, on collated data and calculations, verifying the completeness and accuracy of reporting by confirming back to source data. This will include verification of emission factors against published guidance and reperformance of emissions calculations.
- Assessment of estimates and assumptions applied, and whether the rationale of these has been justified by EYGS and aligns with the EYGS' basis of reporting.
- Review of the EYGS subject matter disclosure included within the draft EY Global report to assess whether the content is aligned with EYGS' basis of reporting and whether the subject matter metrics materially align with those within the underlying EYGS calculations.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion against the Assurance Criteria. While EYGS's selected subject matter information 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 selected subject matter information in this report.

Inherent Limitations in Preparing the Selected Subject Matter Information

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the selected subject matter information 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.

Amongst other selected subject matter information, 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. Our conclusion is based on historical information and the projection of any information or conclusions contained in this report to any future periods would be inappropriate.

Our Limited Assurance Conclusion

Based on the procedures described in this report, and evidence we have obtained, nothing has come to our attention that causes us to believe the selected subject matter information for the year ended 30 June 2026, has not been prepared, in all material aspects, in accordance with the Assurance Criteria.

Our conclusion is to be read in the context of the remainder of this report, including the "Inherent limitations in Preparing the Selected Subject Matter Information" above.

Other Matter - Comparative Information

The comparative information presented in the Value Realized Reports for the periods ended 30 June 2025 and 30 June 2024 was subject to an assurance engagement conducted by us. Our assurance reports dated 07 October 2025 and 02 October 2024 respectively expressed a limited assurance conclusion on that information. Those conclusions were unmodified.

The comparative figures for Lives Impacted by Ripples Activities presented in the Value Realized Report for the year ended 30 June 2026 have been restated to align with the current year methodology, reflecting a correction to the calculation of the attribution rate driven by the SDG scoring. These restated figures are not within the scope of our assurance engagement and, accordingly, we do not express an assurance conclusion on them.

Other Information

Management of the Company is responsible for the other information. The other information comprises the information included in the Value Realized Report. Our conclusion on the selected subject matter information does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our assurance engagement on the selected subject matter information, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the subject matter information or our knowledge obtained in the assurance engagement, or otherwise appears to be materially misstated. As explained above, our conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon.

Intended Use of Our Report

Our report is prepared to meet the agreed requirements specified by the LLP Designated Members of EYGS, solely for their use and benefit, in accordance with the Engagement Letter between us dated 21 May 2026 and for no other purpose. Our report should not therefore be regarded as suitable to be used or relied on by anyone other than the LLP Designated Members of EYGS for any purpose or in any context. Any party or person other than EYGS who gains 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 the LLP Designated Members of EYGS for our work, the assurance report, and the conclusions we have reached.

DocuSigned by:

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BDO LLP
Chartered Accountants

55 Baker Street
London
W1U 7EU
United Kingdom

5 October 2026

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



BDO Assurance Report

Appendix A - EYGS LLP's reported performance on selected ESG metrics for the year ended 30 June 2026 (the "Subject Matter")

Environmental Metrics	EYGS LLP's FY26 Performance
Scope 1 total GHG emissions, (tCO ₂ e) (consisting of gas and car fleet)	14,000
Scope 2 (location-based) total GHG emissions, (tCO ₂ e) (consisting of electricity consumption)	116,000
Scope 2 (market-based) total GHG emissions, (tCO ₂ e) (consisting of electricity consumption)	39,000
Scope 3 total GHG emissions (including categories 1,3,5,6,7) (tCO ₂ e)	936,000
Scope 3 Category 1: Purchased goods & services (tCO ₂ e)	354,000
Scope 3 Category 3: Fuel- and energy-related activities (tCO ₂ e)	17,000
Scope 3 Category 5: Waste generated in operations (tCO ₂ e)	20,000
Scope 3 Category 6: Business travel (tCO ₂ e)	460,000
Scope 3 Category 7: Employee commuting (tCO ₂ e)	85,000
Location-based tCO ₂ e/US\$000	0.0187
Market-based tCO ₂ e/US\$000	0.0174
Location-based tCO ₂ e/FTE	2.6
Market-based tCO ₂ e/FTE	2.4
Total carbon credits canceled (tCO ₂ e)	1,087,000
Total carbon credits canceled by mitigation activity type: Reduction (%)	52%

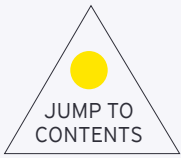
Environmental Metrics	EYGS LLP's FY26 Performance
Total carbon credits canceled by mitigation activity type: Removal (%)	48%
Greenhouse gas emissions avoided through the purchase and use of Sustainable Aviation Fuel (tCO ₂ e)	10,000
Total energy consumption (MWh)	336,000
Total energy consumption (MWh) - Renewable sources	209,000
Total energy consumption (MWh) - Non-renewable sources	127,000
Energy consumption intensity per revenue (MWh/US\$000)	0.0059

"EY Ripples" Metrics	EYGS LLP's FY26 Performance
Total lives impacted by Ripples activities (#)	53,439,753
Total Lives Impacted by SDG (#) (Top 5 SDGs to be determined through the reporting period)	Partnerships for the Goals 16,020,648 Decent Work and Economic Growth 11,046,570 Reduced Inequalities 8,399,762 Quality Education 6,713,956 Good Health and Well-being 2,500,969

People Metrics	EYGS LLP's FY26 Performance
Global Practice Group total headcount (#)	250
Global Practice Group by gender (%)	Women: 30% / Men: 70%
EY total headcount (#)	415,182
EY total headcount by gender (#) (%)	Women (#/%): 197,198 / 48% Men (#/%): 217,280 / 52%
Partners, Principals, Executive Directors and Directors total headcount (#)	24,460
Partners, Principals, Executive Directors and Directors by gender (%)	Women: 30% / Men: 70%
Gender representation by rank (#) (%) and total headcount by rank (#), both reported across 13 ranks:	

Partner	Total headcount #: 13,787 Women/Men headcount #: 3,566 / 10,199 Women/Men headcount %: 26% / 74%
Executive Director	Total headcount #: 8,864 Women/Men headcount #: 2,813 / 6,051 Women/Men headcount %: 32% / 68%
Senior Manager	Total headcount #: 39,241 Women/Men headcount #: 15,308 / 23,933 Women/Men headcount %: 39% / 61%
Manager	Total headcount #: 55,620 Women/Men headcount #: 24,131 / 31,489 Women/Men headcount %: 43% / 57%
Senior	Total headcount #: 137,472 Women/Men headcount #: 63,876 / 73,596 Women/Men headcount %: 46% / 54%

*This metric is not presented separately in the EY Value Realized Report. However, the corresponding percentage values are included alongside the relevant total metric



BDO Assurance Report

Appendix A - EYGS LLP’s reported performance on selected ESG metrics for the year ended 30 June 2026 (the “Subject Matter”)

People Metrics	EYGS LLP’s FY26 Performance
Gender representation by rank (#) (%) and total headcount by rank (#), both reported across 13 ranks:	
Staff/Assistant	Total headcount #: 96,679 Women/Men headcount #: 49,817 / 46,862 Women/Men headcount %: 51% / 48%
Director	Total headcount #: 1,786 Women/Men headcount #: 944 / 842 Women/Men headcount %: 53% / 47%
Associate Director	Total headcount #: 6,195 Women/Men headcount #: 3,516 / 2,679 Women/Men headcount %: 57% / 43%
Assistant Director	Total headcount #: 8,708 Women/Men headcount #: 4,878 / 3,830 Women/Men headcount %: 56% / 44%
Supervising Associate	Total headcount #: 8,814 Women/Men headcount #: 5,307 / 3,507 Women/Men headcount %: 60% / 40%
Senior Associate	Total headcount #: 9,320 Women/Men headcount #: 5,840 / 3,480 Women/Men headcount %: 63% / 37%
Associate	Total headcount #: 7,746 Women/Men headcount #: 4,957 / 2,789 Women/Men headcount %: 64% / 36%
Administrative	Total headcount #: 6,396 Women/Men headcount #: 5,459 / 937 Women/Men headcount %: 85% / 15%

*This metric is not presented separately in the EY Value Realized Report. However, the corresponding percentage values are included alongside the relevant total metric

People Metrics	EYGS LLP’s FY26 Performance
Age representation by rank (#) and (%), reported across the following ranges:	
Partner	30 years old and younger (#/%): 2 / 0% 31-50 years old (#/%): 8,314 / 60% Over 50 years old (#/%): 5,463 / 40.0%
Executive Director	30 years old and younger (#/%): 2 / 0% 31-50 years old (#/%): 6,110 / 69% Over 50 years old (#/%): 2,755 / 31%
Senior Manager	30 years old and younger (#/%): 979 / 2% 31-50 years old (#/%): 34,788 / 89% Over 50 years old (#/%): 3,492 / 9%
Manager	30 years old and younger (#/%): 12,858 / 23% 31-50 years old (#/%): 41,035 / 74% Over 50 years old (#/%): 1,761 / 3%
Senior	30 years old and younger (#/%): 85,772 / 62% 31-50 years old (#/%): 50,430 / 37% Over 50 years old (#/%): 1,370 / 1%
Staff/Assistant	30 years old and younger (#/%): 88,113 / 91% 31-50 years old (#/%): 8,285 / 9% Over 50 years old (#/%): 401 / 0%
Director	30 years old and younger (#/%): 1 / 0.0% 31-50 years old (#/%): 938 / 52% Over 50 years old (#/%): 850 / 48%
Associate Director	30 years old and younger (#/%): 19 / 0.2% 31-50 years old (#/%): 4,264 / 69% Over 50 years old (#/%): 1,914 / 31%
Assistant Director	30 years old and younger (#/%): 248 / 3% 31-50 years old (#/%): 7,064 / 81% Over 50 years old (#/%): 1,399 / 16%

People Metrics	EYGS LLP’s FY26 Performance
Age representation by rank (#) and (%), reported across the following ranges:	
Supervising Associate	30 years old and younger (#/%): 1,035 / 12% 31-50 years old (#/%): 6,857 / 78% Over 50 years old (#/%): 921 / 10%
Senior Associate	30 years old and younger (#/%): 3,027 / 32% 31-50 years old (#/%): 5,571 / 60% Over 50 years old (#/%): 728 / 8%
Associate	30 years old and younger (#/%): 5,159 / 66% 31-50 years old (#/%): 2,173 / 28% Over 50 years old (#/%): 430 / 6%
Administrative	30 years old and younger (#/%): 1,214 / 19% 31-50 years old (#/%): 3,324 / 52% Over 50 years old (#/%): 1,873 / 29%
Percentage of women among partners/ principals (%) by area, reported across the following regions:	Americas: 29% EMEIA: 21% Asia Pacific: 29% Executive: 26%
Total hires (#)	120,241
Total hires by gender (# and %)	Women (#/%): 57,221 / 48% Men (#/%): 62,576/ 52%
Total hires by ages (#), reported across the following ranges:	30 years old and younger: 99,146 31-50 years old: 19,746 Over 50 years old: 608
Turnover rate overall (%)	19.9%
Turnover rate by gender (%)	Women: 19.4% / Men: 20.3%
Total separations (#)	82,643*

*This metric is not presented separately in the EY Value Realized Report. However, the corresponding percentage values are included alongside the relevant total metric



BDO Assurance Report

Appendix A - EYGS LLP’s reported performance on selected ESG metrics for the year ended 30 June 2026 (the “Subject Matter”)

People Metrics		EYGS LLP’s FY26 Performance
Total promotions (#)		56,996
Total promotions by ages (# and %), reported across the following ranges:		30 years old and younger: 36,622 / 64.3% 31-50 years old: 19,746 / 34.6% Over 50 years old: 608 / 1.1%
Responses to the People Pulse Survey		EYGS LLP’s FY26 Performance
I feel included and supported by the people I interact with each day (%)		86%
EY provides a work environment where I feel free to be myself (%)		84%
Learnings Metrics		EYGS LLP’s FY26 Performance
Learning hours delivered- all employees (#)		26,586,212
Average hours of formal learning per person- all employees (#)		64
Total investment in learning and development (\$US)		\$448,122,489
Average investment expenditure per person (including travel) (\$US)		\$1,085
Average hours of formal learning per person by rank (#), reported across the following ranks:		
PPEDD		47
Senior Manager / Associate Director		46
Manager / Assistant Director		54
Supervisory Associate / Senior / Associate / Senior		65
Staff / Assistant / Associate		85
Intern		70
Administrator		21

Appendix B - EYGS reporting methodologies (the “Assurance Criteria”)

Metric category	Reporting methodology document
Environmental Metrics	▪ EY Global GHG Footprint FY26 Basis of Preparation (CLEAN)
	▪ EY Global Energy Consumption - FY26 Basis of Preparation
	▪ EY Global Sustainable Aviation Fuel Certificates - FY26 Basis of Preparation
	▪ EY Global Greenhouse Gas Emissions Mitigation Projects Financed Through Carbon Credits - FY26 Basis of Preparation
Learning Metrics	▪ V2 EYG Learning and Development - Basis of Preparation_2026
People Metrics	▪ V4 EYG DEI_Basis of Preparation_2026
	▪ EYG GPG Basis of Preparation 2026
“EY Ripples” Metrics	▪ V3.1 EYG Ripples Lives Impacted (LI) - Basis of Preparation_2026
	▪ V.1 EYG PeoplePulse_Basis of Preparation_2026

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