



Shape the future
with confidence

Creating Inclusive and Equal Opportunities Workplace Cultures in a Changing World

May 2026



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

Why inclusive and equal opportunities workplace culture matters

Creating an inclusive workplace culture is increasingly on the agenda across Luxembourg organisations, driven by national commitments, sector initiatives and evolving expectations from employees, investors and society.

Why Inclusion and Equal Opportunities make organisations stronger?

- Organisations with strong inclusive practices are better positioned to attract, engage, and retain talent, especially in a market where diversity is the norm and workforces increasingly span several generations
- Diverse teams strengthen innovation, problem-solving, and overall performance, contributing to more resilient and future-ready organisations
- Organisations that invest in making an inclusive workplace culture now are better prepared for the shifting European environment, whether they act voluntarily or in response to regulatory developments

Over

75%

of employees want more diversity in their organization

Employees of companies with high levels of trust reported being

+50%

more productive

Companies with diverse teams are

+70%

more likely to report that they captured a new market

Innovation revenues are

+19%

higher for companies that have diverse management teams

Inclusive and equal opportunities culture in Luxembourg

In Luxembourg's diverse and competitive talent market, Inclusion & Belonging has become a strategic priority for organisations, driven by national and sectoral initiatives:



Industry associations play a strong role: initiatives such as 100 Women in Finance, the ABBL DE&I Guide, and LuxCMA's Diversity Toolkit provide guidance, peer examples and practical frameworks to help organisations strengthen inclusive governance, elevate women's representation, and embed equity, inclusion and belonging into everyday culture.



The Diversity Charter and the Women in Finance Charter encourage employers to formalise their diversity policies, set internal targets, establish accountable leadership, and report transparently on progress.

An evolving regulatory landscape

The evolving regulatory landscape places the inclusive workplace firmly into the realm of governance and compliance, compelling organisations to adopt structured, transparent and measurable approaches to inclusion and belonging of the workforce.

Regulatory imperative

- Inclusion is increasingly framed as a matter of governance
- Expectations for transparency and accountability are rising, pushing for structured actions, not just values-based commitments
- Supervisory bodies are pushing companies to proactively embed diversity policies and processes

Embedding inclusion across people, technology and ways of working

1

Assess your current inclusive culture baseline
Review policies, workforce data, leadership representation and inclusion practices across generations, roles and access to opportunities, including how data and technology are used in people decisions.

2

Design an inclusion strategy
Establish goals, governance, and KPIs that align with regulations and company values, including clear targets for representation, inclusion, workplace transformation and access to up- and reskilling programmes.

3

Train and equip your teams
Provide targeted training to Boards, management, HR and staff to build inclusive behaviours, cross-generational collaboration and awareness.

4

Implement and engage
Embed inclusive practices across processes, from recruitment and performance management to AI-enabled tools, and actively involve employees through dialogue, feedback and continuous improvement.

Legislation	Description and implications	Status	Level of effort
The Corporate Sustainability Reporting Directive (CSRD) (EU) 2022/2464	■ Requires companies to report on sustainability matters, including workforce DE&I metrics such as gender diversity, equal opportunities and pay gaps ■ Applies to companies with more than 1,000 employees and a turnover above €450 million	The regulation was published in the EU Official Journal in December 2022. The Omnibus Stop-the-Clock Directive moved to postpone reporting requirements under CSRD and was published on 16 April 2025. Luxembourg transposition is pending.	Medium-High
Women on Boards Directive (Directive (EU) 2022/2381)	■ Requires companies to have at least 40% of non-executive directors or 33% of all directors (executive + non-executive) of the under-represented sex ■ Affected companies should meet these targets by June 2026 ■ Applies to large listed companies and excludes SMEs	The Directive came into force in 2022, with Luxembourg transposition (Bill No. 8519) in December 2025.	Medium-High
Pay Transparency Directive (EU) 2023/970	■ Requires companies to publish periodic reports with information on gender pay gap, including within variable pay and by category of workers doing the same work or work of equal value ■ Applies to all companies with more than 100 employees by 2031, with first reporting due in 2027 for companies with more than 150 employees	The Directive entered into force in 2023 with the transposition for countries set for June 2026. Luxembourg transposition is pending.	High
Law of 5 April 1993	■ Credit institutions must put in place a diversity policy for their management body (board and senior management), promoting a range of qualities and competences such as gender, age and educational and professional background. ■ Applies to credit institutions	The law was adopted in 1993 and has undergone several amendments.	Medium



How EY Luxembourg can help

We provide a range of services to support your journey toward an inclusive and equitable business model, including trainings on diversity, equity, and inclusion, maturity assessments, policy reviews, and inclusion strategies.

1

Training & Capacity Building

Introduce foundational inclusion concepts and role-specific practices across HR, boards, executives, and staff, aligning learning outcomes with organisational values and market benchmarks.

Key topics:

- Tailored training programmes for HR, executive & senior management, boards and staff delivered through interactive formats that include quizzes, group exercises and open discussions
- Modules include building inclusive leadership and workplaces, applying inclusion principles through participatory activities, and understanding the impact of AI on workforce diversity and multi-generational teams
- Targeted sessions such as unconscious bias training for HR and recruitment teams, or cross-generational collaboration for project teams and management

On-site session(s): 2h-3h
(can be held virtually)

2

Regulatory & Compliance Advisory

Translate the evolving DE&I regulatory landscape into clear organisational requirements; conduct applicability and gap assessments; draft and update policies to embed compliant, equitable practices.

Key topics:

- Regulatory overview by translating inclusion-related legislation into operational, data-driven and future-proof workforce practices
- Guidance on responsible use of workforce data and AI, aligned with governance, ethics and transparency expectations
- AI-powered gap assessments and applicability checklists to identify compliance needs and priorities
- Shaping diversity policies, ensuring alignment with regulatory frameworks and leading frameworks

5-10 man/days depending on scope

3

Strategy, Transformation & Implementation Advisory

Develop a coherent inclusion and equal opportunities strategy with governance, KPIs, and roadmap; operationalise initiatives through day-to-day processes to drive measurable, long-term impact.

Key topics:

- Development or refinement of inclusion strategy, including governance, target setting, ambition levels (i.e. target setting for Boards/ExCo representation), and roadmaps accounting for demographic change, skills evolution and AI automation
- Guidance for day-to-day implementation of inclusion initiatives across multi-generational teams and processes
- Design and support for an enhanced inclusive workplace culture, including initiatives for Diversity Day or year-round programming
- Support in establishing a diversity taskforce or working group, including defining roles and a clear governance structure
- Provide strategic support related to multi-generational workforce by designing and embedding reverse mentoring and cross-generational AI learning programmes

Multi-week to multi-month engagement, depending on depth and rollout

4

AI Implementation Support

Develop end-to-end support in deploying EY.ai Workforce, from identifying high-impact HR use cases to scaling an AI-enabled HR function that improves productivity, employee engagement, and operational efficiency.

Key topics:

- Assess and prioritise HR use cases where AI digital workers can deliver the highest productivity and engagement gains
- Design and configure EY.ai Workforce by aligning AI skills with targeted HR processes and governance requirements
- Pilot the solution on selected HR activities to validate performance, user experience, and value creation
- Enable adoption through change management and upskilling, positioning AI as a support to HR teams
- Scale and optimise the solution, integrating it into the HR operating model and continuously enhancing AI capabilities

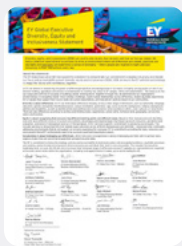
Multi-week to multi-month engagement, depending on depth and rollout



Inclusive Workplace Culture at EY

As a global organisation, EY commits to advance social equity and inclusive growth and stands against injustice, bias, discrimination and racism. Social equity means that each person at EY has access to the resources and opportunities they need, given different starting points and different needs. It also means removing barriers to opportunities and inclusive experiences that may lead to unequal outcomes.

Our commitment to inclusive workplace culture



To demonstrate our commitment, the Global Executive (GE) has signed the EY GE DE&I statement which underscores our increased focus on diversity, equity and inclusiveness.



EY awarded global equality standard (GES) recognition. The GES recognition is used to provide an in-depth diagnostic of all aspects of equality. This demonstrates our ongoing commitment to inclusive workplace.

Acceleration through global inclusion credibility and structured initiatives:

- Global standards: The GES certification acts as a benchmark for robust equality performance
- Proven methodologies: Structured approaches to inclusion ensure efficiency
- Best practices & insights: Flagship programs inform actionable recommendations
- Local & global leverage: Adapting global frameworks to local contexts

Our inclusive practices

EY NextGen Women

EY NextGen Women is a global competition for women with the potential to have a fulfilling career in EY Strategy and Transactions.

EY Women in Technology Program

The EY Women in Technology program supports girls and women to enter, remain, thrive, and lead in the world of technology.

EY Entrepreneurial Winning Women

EY Entrepreneurial Winning Women™ identifies ambitious women entrepreneurs and provides them with advice, resources and access to unlock their full potential.

EY Luxembourg Women in Consulting

EY Luxembourg Women in Consulting is a new bottom-up local initiative for Women in Consulting aiming at empowering women in the workplace.

EY Luxembourg Diversity Leader

EY Luxembourg has appointed a Diversity, Equity, and Inclusiveness Leader to help the advancement of social equity and inclusive growth within EY Luxembourg.

EY Luxembourg DE&I Networks

EY Luxembourg has introduced six networks focused on work-life balance, interculturality, disability, gender, and social equity, bringing people together through shared identities and interests.



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