

GRI G4 Content Index 2012/2013

Ernst & Young Nederland LLP

Appendix to Integrated Annual Review 2012/2013

Ernst & Young LLP

GRI G4 Content Index

GENERAL STANDARD DISCLOSURES

| GRI Code | Description | Reference/Direct answer | Omissions and, if applicable, reason for omission | External assurance | UN Global Compact ¹ |
|----------|--|--|---|--------------------|--------------------------------|
| | STRATEGY AND ANALYSIS | | | | |
| G4-1 | a. Statement from the organization's most senior decision-maker | Letter from the Managing Partner | No omissions | Yes | |
| G4-2 | a. Description of key impacts, risks, and opportunities. | Business model of value creation (impact) EY's main strategic issues (impact & risks & opportunities) Risk Management (risks & opportunities) Market trends and our response (risks & opportunities) | No omissions | Yes | |
| | ORGANIZATIONAL PROFILE | | | | |
| G4-3 | a. Name of the organization. | Cover | No omissions | Yes | |
| G4-4 | a. Primary brands, products, and services. | About EY/Profile | No omissions | Yes | |
| G4-5 | a. Location of the organization's headquarters. | Dutch offices and addresses | No omissions | Yes | |
| G4-6 | a. Number of countries where the organization operates, and names of countries where either the organization has operations that are significant or specifically relevant to the sustainability topics covered in the report. | About EY/Profile | No omissions | Yes | |
| G4-7 | a. Nature of ownership and legal form. | Corporate Governance/Structure | No omissions | Yes | |
| G4-8 | a. Markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries). | Creating value to the marketplace Performance/Markets | No omissions | Yes | |
| G4-9 | a. Scale of the organization, including: - Total number of employees - Total number of operations - Net sales (for private sector organizations) or net revenues (for public sector organizations) - Total capitalization broken down in terms of debt and equity (for private sector organizations) - Quantity of products or services provided | About EY/EY at a glance [1] About EY/EY at a glance [2] Dutch offices and addresses Creating value to the market-place/Market approach: client centric Performance/Markets Financial Statements Ernst & Young Nederland LLP About EY/Profile | No omissions | Yes | |
| G4-10 | a. Total number of employees by employment contract and gender; b. Total number of permanent employees by employment type and gender; c. Total workforce by employees and supervised workers by gender; d. Total workforce by region and gender; e. Report whether a substantial portion of the organization's work is performed by workers who are legally recognized as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors; f. Report any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries). | For points a. to e., see this table, appendix 1 . For point f., see next graph, appendix 1 . | No omissions | Yes | Principle 4 |

1) EY is globally committed to the UNGC principles, please refer to the Communications on progress 2012 report.

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| | ORGANIZATIONAL PROFILE | | | | |
| G4-11 | a. Percentage of total employees covered by collective bargaining agreements. | EY in the Netherlands (EY NL) has its own, company specific compensation and benefits agreement, established in agreement with the Works Council (Ondernemingsraad). It is laid down in our Staff Manual and covers the rules on employment relationships between EY NL and its employees. The Staff Manual is part of each employee contract. By signing the contract, an employee agrees with the content of the Staff Manual. | No omissions | Yes | Principle 3 |
| G4-12 | a. Describe the organization's supply chain. | The GRI G4 glossary defines supply chain as a sequence of activities or parties that provides products or services to EY NL. Therefore, it focusses on our suppliers, who form an important part of our stakeholder network. Read more... | No omissions | Yes | All 10 principles |
| G4-13 | a. Any significant changes during the reporting period regarding size, structure, ownership, or supply chain including: - Changes in the location of, or changes in operations, including facility openings, closings, and expansions - Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations) - Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination | We are implementing the workplace of the future by redesigning our offices to work more efficiently and effectively. Partly as a result, we needed 25% less office space in FY13. No major changes. For an overview of the changes in capital structure, please refer to the Financial Statements 2012/2013 of Ernst & Young Nederland LLP. A major change in our supplier base comes from the outsourcing of our facility services to the main contractor AAFM. | No omissions | Yes Yes | Principle 7 Principle 8 |
| G4-14 | a. Report whether and how the precautionary approach or principle is addressed by the organization. | EY NL's potential environmental impact is addressed by monitoring and reducing our greenhouse gas emissions with focus on green mobility and greening our offices. Environment is an integral part of our CR strategy and management, including explicit environmental targets and KPIs. To achieve the ambitions and priorities, we are reviewing the sustainability KPIs introduced in 2010. New KPIs will be adopted in late 2013 and considered in the GRI report of fiscal year 2013/2014. | No omissions | Yes No Yes | |
| G4-15 | a. List externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or which it endorses. | Thought Leadership scheme | No omissions | No | |
| G4-16 | a. Memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization: 1. holds a position on the governance body 2. participates in projects or committees 3. provides substantive funding beyond routine membership dues or 4. views membership as strategic. | The below mentioned memberships are examples of memberships to associations that are considered relevant: Read more... | No omissions | Yes | |
| | IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES | | | | |
| G4-17 | a. List all entities included in the organization's consolidated financial statement or equivalent documents. b. Report whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report. The organization can report on this standard disclosure by referencing the information in publicly available consolidated financial statements or equivalent documents. | The entities are listed in the Financial Statements 2012/2013 Ernst & Young Nederland LLP, Note 26 Related Party Disclosures Ernst & Young Belastingadviseurs LLP has a strategic alliance with Holland Van Gijzen Advocaten en Notarissen LLP, and is covered by the report, but not included in the Financial Statements of Ernst & Young Nederland LLP. | No omissions | Yes | |

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| | IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES | | | | |
| G4-18 | a. Explain the process for defining report content and the Aspect boundaries; b. Explain how the organization has implemented the reporting principles for defining report content | Our activities and reports focus on the issues of greatest concern to EY NL and its stakeholders. Material issues and aspects are determined by means of a materiality determination process. The process consists of the following three steps prescribed by GRI: Read more... | No omissions | Yes | |
| G4-19 | a. List all the material Aspects identified in the process for defining reporting content. | This is a complete list of all the material Aspects: - Economic performance - Employment - Labor/Management relations - Occupational health and safety - Training and education - Customer privacy - Anti-corruption | No omissions | Yes | |
| G4-20 | a. For each material Aspect, report the Aspect boundary within the organization, as follows: - Report whether the Aspect is material within the organization; - If the Aspect is not material for all entities within the organization (as described in G4-17), select one of the following two approaches and report either: i. The list of entities or groups of entities in G4-17 for which the Aspect is not material or; ii. the list of entities or groups of entities included in G4-17 for which the Aspect is material; - Report any specific limitation regarding the Aspect Boundary within the organization. | Our internal and external stakeholders hardly differ in their opinions regarding issues that are most material to both them and EY NL. We therefore concluded that all issues mentioned and the related Aspects are material both within and outside our organization. The above is also valid for the material issues that are not related to any GRI Aspect: - Transparency - Stakeholder relations | No omissions | Yes | |
| G4-21 | a. For each material Aspect, report the Aspect boundary outside the organization, as follows: - Report whether the Aspect is material outside the organization; - If the Aspect is material outside the organization, identify the entities, groups of entities or elements for which the Aspect is material. In addition, describe the geographical location where the Aspect is material for the entities identified; - Report any specific limitation regarding the Aspect boundary outside the organization. | | No omissions | Yes | |
| G4-22 | a. Effect of any restatements of information provided in previous reports, and the reasons for such restatements. | For comparative purposes restatements were made in the 2011/2012 Financial Statements of Ernst & Young Nederland LLP. Income received for seconded partners has been reclassified from Other operating expenses to Other income (€ 4.2 million). These reclassifications do not have any impact on the profit or the net assets for neither the periods nor the balance sheet at the beginning of the comparative period. Therefore it is considered appropriate not to present a statement of financial position at the beginning of the comparative period. Please refer to Note 2.1 of the Financial Statements 2012/2013 of Ernst& Young Nederland LLP. | No omissions | Yes | |
| G4-23 | a. Significant changes from previous reporting periods in the scope and Aspect boundaries. | There are no changes in scoping. | No omissions | Yes | |

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| | STAKEHOLDER ENGAGEMENT | | | | |
| G4-24 | a. List of stakeholder groups engaged by the organization. | Stakeholder Engagement table | No omissions | Yes | |
| G4-25 | a. Basis for identification and selection of stakeholders with whom to engage. | | No omissions | Yes | |
| G4-26 | a. Organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process | | No omissions | Yes | |
| G4-27 | a. Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns. | | No omissions | Yes | |
| | REPORT PROFILE | | | | |
| G4-28 | a. Reporting period (e.g. fiscal/calendar year) for information provided. | Fiscal year, running from July 1, 2012 until June 30, 2013 | No omissions | Yes | |
| G4-29 | a. Date of most recent previous report (if any). | Integrated Annual Report 2011/2012, published September 30, 2012, including GRI G3.1 A+ | No omissions | Yes | |
| G4-30 | a. Reporting cycle (annual, biennial). | We have an annual reporting cycle | No omissions | Yes | |
| G4-31 | a. Contact point for questions regarding the report or its contents. | Dutch offices and addresses | No omissions | Yes | |
| G4-32 | a. Report the 'in accordance' option the organization has chosen. b. Report the GRI Content Index for the chosen option. c. Report the reference to the External Assurance Report, if the report has been externally assured. GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines. | We followed the 'Comprehensive' in accordance option. This is self-declared, since G4 verification by the Global Reporting Initiative was not yet possible. Please find the complete GRI G4 Content Index as an appendix to the full PDF report. Assurance report/Integrated Annual Review 2012/2013 The G4 Content Index was also subject to internal audit. The internal audit is an integral part of our annual reporting process and is performed by the auditors of our Climate Change and Sustainability Services sub-service line (CCaSS). | No omissions | Yes | |
| G4-33 | a. The organization's policy and current practice with regard to seeking external assurance for the report. b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided. c. The relationship between the organization and the assurance providers. d. Report whether the highest governance body or senior executives are involved in seeking assurance for the organization's sustainability report. | External assurance is provided to the: 1. Financial Statements 2012/2013 Ernst & Young Nederland LLP 2. Integrated Annual Review 2012/2013 Ernst & Young Nederland LLP, including the full GRI G4 Content Index (appendix to the Integrated Annual Review 2012/2013 Ernst & Young Nederland LLP) 3. XBRL reports of our Consolidated and Separate Financial Statements 2012/2013 Ernst & Young Nederland LLP and GRI G3.1 Report 2012/2013 It is included in the assurance report EY has a professional, independent relationship with its auditor, BDO. The Board of Directors initiates the engagement with the auditor and the auditor addresses its assurance report to the Board of Directors. | No omissions | Yes | |

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| | GOVERNANCE | | | | |
| G4-34 | a. Governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts. | A condensed description is included in the Integrated Annual Review 2012/2013/ Corporate Governance and an extensive description is included in the Transparency Report 2013. | No omissions | Yes | |
| G4-35 | a. Process for delegating authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees. | Each member of the combined leadership team, including the Board of Directors, is responsible for one of our key organizational areas: the four Service Lines: Assurance, Tax, Advisory, and Transaction Advisory Services, and the four functions: Markets, People, Quality & Risk Management, and Operations. Moreover, the Country Managing Partner assumes responsibility for the Netherlands and the Regional Managing Partner for the Belgium/Netherlands Region. Each member further delegates the operational execution of his/her specific key organizational area to lower hierarchical post holders: management teams for the service lines and CBS departments regarding the functions. | No omissions | Yes | |
| G4-36 | a. Report whether the organization has appointed an executive-level person or persons with responsibility for economic, environmental, and social matters, and whether post holders report directly to the highest governance body. | To assist the combined leadership team, we have a Corporate Responsibility Steering Committee (CRSC), including an Executive Office, lead by the Country Managing Partner for the Netherlands. Its five members are each responsible for one of the four pillars of our CR strategy: Entrepreneurship (Markets leader), Employees/People (People leader), Environment (COO), and Community Engagement (People leader). In a similar fashion, the CRSC members delegate operational execution of their specific key CR area to lower hierarchical post holders. | No omissions | Yes | |
| G4-37 | a. Consultation processes between stakeholders and the highest governance body on economic, environmental, and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body. | EY NL both formally and informally consults various stakeholders throughout the year. More formal consultation goes through our Works Council (Ondernemingsraad), with whom the People Leader meets 8 times a year, and also through our Regional Partner Forum, Partner Connect meetings and the stakeholder dialogue for the Integrated Annual Review 2012/2013. Employee opinions are gathered every 2 years through the Global People Survey. Also, formal stakeholder consultation goes through our Public Interest Committee (also refer to Transparency Report 2013), which Chairman participates in the Stakeholder Dialogue Steering Committee within EY NL that we established during the first months of 2013. Please refer to Transparency Report 2013/Working with our stakeholders and communities. Throughout the year EY NL organises many corporate events, at which various EY people interact with a wide range of stakeholders. This also elicits strategic information, like increased sense for the market, EY reputation and service quality. See here for some of the key corporate events EY NL organised in 2012/2013. | No omissions | Yes | |
| G4-38 | a. Composition of the highest governance body and its committees by: - Executive or non-executive - Independence - Tenure on the governance body - Number of each individual's other significant positions and commitments, and the nature of the commitments - Gender - Membership of under-represented social groups - Competences relating to economic, environmental and social impacts - Stakeholder representation | Corporate Governance/Management | No omissions | Yes | Principle 6 |

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| G4-39 | a. The Chair of the highest governance body is also an executive officer (and, if so, his or her function within the organization's management and the reasons for this arrangement). | The chair of our Board of Directors of Ernst & Young Nederland LLP (Marcel van Loo) is the Country Managing Partner for the Netherlands in the combined leadership team. | No omissions | Yes | |
| | GOVERNANCE | | | | |
| G4-40 | a. Nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members, including: - Whether and how diversity is considered - Whether and how independence is considered - Whether and how expertise and experience relating to economic, environmental and social topics are considered - Whether and how stakeholders (including shareholders) are involved | Corporate Governance/Management Our Board of Directors and the Regional Managing Partner of the combined leadership team are elected by respectively Ernst & Young Europe LLP and the Europe Managing Partner. The Regional Managing Partner elects the members of the combined leadership team. The process includes consent, sounding, consultation and/or notification. The Regional Managing Partner is committed to a gender mix in our combined leadership team. The number of women is two. As explicitly required by our Global Independence Policy EY evaluates independence matters relating to new partners at executive level prior to hiring them. Please also refer to G4-41. Being capable as a board or leadership candidate requires senior expertise and experience regard the function's specific content. Due to the strategic nature of the tasks this entails significant knowledge of either the national economy and/or wider social environment of EY. Having such in-depth knowledge is thus inherent to being a board member. Stakeholders are involved, like the Regional Partner Forum, the partners, Europe leadership and the AFM. Stakeholders' involvement include consent, sounding, consultation and/or notification. | No omissions | Yes | Principle 6 |
| G4-41 | a. Processes for the highest governance body to ensure conflicts of interest are avoided and managed. Report whether conflicts of interest are disclosed to stakeholders, including, as a minimum: - Cross-board membership; - Cross-shareholding with suppliers and other stakeholders; - Existence of controlling shareholders; - Related party disclosures. | The Board and the combined leadership team members are bound by all our strict quality and independence rules to be and remain independent, both personally and formally, in both fact and appearance. They are not allowed to have (financial) interest in any of EY's clients. Their investments are reported and checked for approval. All Global, regional, local codes, policies, and regulations apply to them, including the Global Independence Policy, Global Code of Conduct, and our Anti-bribery, Insider Trading, and Data Privacy Policies. | No omissions | Yes | |
| G4-42 | a. Highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts. | EY Global had launched Vision 2020 this fiscal year, which sets out our purpose, ambition, strategy and positioning for building a better working world. The global, holistic version of this new strategy is translated by our combined leadership team into a country specific priorities action plan for EY NL. Various key performance indicators are set to guide EY NL's implementation of Vision 2020. The CRSC members are in the process of updating the sustainability KPI's. | No omissions | Yes | |
| G4-43 | a. Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental, and social topics. | All our partners, including the board members and the combined leadership team members, follow the Partner Development program. This program covers client, personnel and personal-related training courses. Read more... | No omissions | Yes | |
| G4-44 | a. Processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics. Report whether such evaluation is independent or not, and its frequency. Report whether such evaluation is a self-assessment. b. Report actions taken in response to evaluation of the highest governance body's performance with respect to economic, environmental and social topics, including, as a minimum, changes in membership and organizational practice. | The Europe Executive performs an independent review of the performance of the combined leadership team, including the members of the Board of Directors, on a variety of topics. This process mainly includes interim feedback, a country visit, self-assessment and performance evaluation. Developed and implemented a ten priorities action plan 2012/2013, which has been updated for 2012/2013 (please refer to Integrated Annual Review 2012/2013/Strategic perspective/EY's main strategic issues). | No omissions | Yes | |

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|----------|---|---|---|----------------------|--------------------------------|
| | GOVERNANCE | | | | |
| G4-45 | <p>a. Highest governance body's role in the identification and management of economic, environmental, and social impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes.</p> <p>b. Report whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental, and social risks and opportunities.</p> | <p>Please refer to the In-control Statement regarding market, strategic, operational, regulatory, and compliance risks that are inherent to the activities of EY NL. These risks also represent opportunities to achieve our ambition.</p> <p>Also refer to the Integrated Annual Review 2012/2013/Governance/ Quality & Risk Management/Risk management</p> <p>Please refer to G4-37</p> | <p>No omissions</p> <p>No omissions</p> | <p>No</p> <p>Yes</p> | |
| G4-46 | a. Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental, and social topics. | In-Control Statement from the Board of Directors of Ernst & Young Nederland LLP | No omissions | No | |
| G4-47 | a. Frequency of the highest governance body's review of economic, environmental, and social impacts, risks, and opportunities. | On average, the combined leadership team, including the board members formally met on a (bi-)monthly basis in fiscal year 2012/2013 during which one or more of the indicated topics were discussed, while a strategic overview takes place during our bi-annual strategic meetings. Urgent matters are handled during the weekly calls. | No omissions | Yes | |
| G4-48 | a. Highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material Aspects are covered. | The Chief Operations Officer (COO) is responsible for the preparation of EY NL's Integrated Annual Review on behalf of the Board of Directors of Ernst & Young Nederland LLP. Finally, the Board reviews, approves, and issues the Integrated Annual Review. | No omissions | Yes | |
| G4-49 | a. Describe the process for communicating critical concerns to the highest governance body. | <p>We have both formal and informal ways of escalating critical concerns. The first one includes the Regional Partner Forum, the Partner Connect meetings, Service Lines and Funcional meetings, and the Works Council meetings (Ondernemingsraad).</p> <p>Embedded in our organizational culture are the short and direct communication lines. This eases quick escalation in case of critical issues. Logically, this is not a fixed process and goes through all kinds of interactions, like meetings, calls, e-mails, etcetera, and often a combination of these.</p> | No omissions | Yes | |
| G4-50 | a. Nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them. | We don't explicitly count the number of critical concerns escalated. However, critical concerns can highly vary. At the same time, the sense of urgency and priority set the agenda. Some of the most significant concerns in 2012/2013 were the succesful execution of the ten priorities action plan, the development and execution of Our New World action plan, which addresses audit firm rotation and the separation of assurance and advisory services, and the implementation of Vision 2020. | Not available | Yes | |

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| | GOVERNANCE | | | | |
| G4-51 | <p>a. Remuneration policies for the highest governance body and senior executives for the following types of remuneration:</p> <ul style="list-style-type: none"> - Fixed pay and variable pay: i. Performance-based pay; ii. Equity-based pay; iii. Bonuses; iv. Deferred or vested shares; - Sign-on bonuses or recruitment incentive payments - Termination payments - Clawbacks - Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees. <p>b. Report how performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives.</p> | <p>The remuneration of the Board of Directors and the combined leadership team is in accordance with the partner remuneration policy. Reference is made to the Integrated Annual Review 2012/2013/Governance/Partner Remuneration and the Transparency Report 2013/Partner remuneration, and the Financial Statements 2012/2013 of Ernst & Young Nederland LLP/Note 26</p> <p>Not applicable</p> <p>Limited to one time the members' income of the previous year</p> <p>Not applicable</p> <p>There is no collective retirement benefits plan for the board and combined leadership team members. Each member arranges this by her-/himself.</p> <p>See above</p> | No omissions | Yes | |
| G4-52 | <p>a. Process to determine remuneration.</p> <ul style="list-style-type: none"> - Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships that the remuneration consultants have with the organization. | <p>Please refer to G4-51</p> <p>Not applicable</p> | No omissions | <p>Yes</p> <p>No</p> | |
| G4-53 | a. Report how stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable. | <p>Various internal and external stake-holders are involved in EY's remuneration:</p> <ul style="list-style-type: none"> - AFM & PCAOB: looked into our remuneration policy as part of an external review on client engagements in April 2013; - EY EMEIA: compares and oversees EMEIA regions. | No omissions | Yes | |
| G4-54 | a. Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country. | In our case of a partnership the board and combined leadership team members do not receive any remuneration other than their entitlement to the profit for the fiscal year through their B.V., please refer to G4-51. | Not applicable | Yes | |
| G4-55 | a. Ratio of percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country. | | | Yes | |

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| | ETHICS AND INTEGRITY | | | | |
| G4-56 | a. Organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics. | <p>Integrated Annual Review 2012/2013/Strategic perspective/Vision 2020</p> <p>Integrated Annual Review 2012/2013/Governance/Corporate Governance and Governance/Quality & Risk Management/Quality management</p> <p>Transparency Report 2013/Instilling professional values</p> <p>EY Global Code of Conduct</p> | No omissions | <p>Yes</p> <p>No</p> | |
| G4-57 | a. Internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters relating to organizational integrity, such as help lines or advice lines. | Please refer to G4-56 | No omissions | No | |
| G4-58 | a. Internal and external mechanisms for reporting concerns about unlawful or unethical behavior, and matters relating to organizational integrity, such as escalation through line management, whistle blowing mechanisms or hotlines. | EY/Ethics, a global ethics hotline to provide EY people, clients and others outside the organization with a confidential means to report activity that may involve unethical behaviour. | No omissions | No | |

SPECIFIC STANDARD DISCLOSURES

| Material issues | GRI Aspect | DMA | Indicator(s) | Omissions and, if applicable, reason for omission | External Assurance | UN Global Compact |
|--|---|--|--|---|--------------------|----------------------------|
| Direct generated economic value | Economic performance | DMA | G4-EC1 G4-EC2 G4-EC3 G4-EC4 | G4-EC2 | Yes | |
| Building client relationships | | | | | | |
| Client satisfaction | | | | | | |
| Insight into sector and business | | | | | | |
| Recruiting and retaining top talents | Employment & Labor/ Management relations | DMA | G4-LA1 G4-LA2 G4-LA3 G4-LA4 | G4-LA2 | Yes | |
| Attractive employer | | | | | | |
| Working conditions and social security | Occupational health and safety | DMA | G4-LA5 G4-LA6 G4-LA7 G4-LA8 | G4-LA5 G4-A8 | Yes | Principle 3 Principle 6 |
| Education and culture | Training and education | DMA | G4-LA9 G4-LA10 G4-LA11 | G4-LA9 | Yes | |
| Human/personal development and on-the-job training | | | | | | |
| Protection client information and privacy | Customer privacy | DMA | G4-PR8 | G4-PR8 | Yes | |
| Independence in service provision | Anti-corruption (Compliance) | DMA | G4-SO3 G4-SO4 G4-SO5 | G4-SO5 | Yes | Principle 10 |
| Integrity and ethical standards | | | | | | |
| Anti-corruption and fraud | | | | | | |
| Other material issues | | Reference | | | External Assurance | UN Global Compact |
| Transparency | | Integrated Annual Review 2012/2013 Transparency Report 2013 | | | Yes | |
| Stakeholder relations | | Integrated Annual Review 2012/2013/ Our enviroment: stakeholders | | | Yes | |

| GRI Aspect | DISCLOSURES ON MANAGEMENT APPROACH |
|---|--|
| Economic performance | <p>a. Why is this Aspect material? EY NL's economic performance is of significant value to our stakeholders, and ourselves because it directly influences the financial position of our stakeholders , in particular suppliers, government, community engagement, and our people and partners.</p> <hr/> <p>b. How does EY manage this Aspect or its impact? EY NL manages this aspect through our purpose, ambition, strategy, and positioning, which has resulted in our main strategic issues. Please refer to the Integrated Annual Review 2012/2013/Strategic perspective/EY's main strategic issues.</p> <p>There is a three-years market leadership plan that sets out our mid-term goals. Next, there is an annual financial planning cycle to determine the financial goals for the year concerned. These include revenue, direct costs, gross margin, indirect costs, and operating profit, and performance drivers/KPI's.</p> <p>Our market approach is client centric. We have focused our go-to-market approach on seven industrial market segments and four regional market segments. Each of these market segments includes our four service lines. Our global industry centers serve as networks for sharing industry focus knowledge and experience, and we have strategic growth market teams specialized in advising and assisting excelerating enterprises, family business and start-ups. In addition, there is a global EY Knowledge function that provides sector, business, and service line specific knowledge, including knowledge champions. All this enables us to have better client relationships, have deeper insight into the sector and business of our clients, and to improve our client satisfactions.</p> <hr/> <p>c. How do we evaluate the way we manage this Aspect? The three-year market leadership plan is annually reviewed and updated to take into account recent developments.</p> <p>Our actual performance is monitored on a weekly and monthly basis against plan and prior year data and KPI's. If needed, corrective action is taken immediately.</p> <p>A key driver with respect to our client centric market apporoach is our commitment to deliver exceptional client service: insightfull, responsive, and connected. This is an important KPI in our performance evaluation system. Next, we use Expectations of Service Qualit (ESQ) framework to understand client expectations before work begins and subsequently measure how well we performed against these expectations through our Assessment of Service Quality (ASQ). ASQ allows our stakeholders the opportunity to tell us what was working well and what needs to be improved.</p> |
| Employment & Labor/ Management Relations | <p>a. Why is this Aspect material? Attracting and retaining top talent is of significant value to EY, because there is fierce competition for top talent, and the quality of our services directly depends on the competencies of our people. In turn, our ability to attract and retain top talent directly depends on potential employees' perception about EY as an attractive employer. Being the employer of choice is, therefore, of significance to EY.</p> <hr/> <p>b. How does EY manage this Aspect or its impact? EY has a Global People Strategy, which fits well within one of the three pillars of Vision 2020, Create the highest performing teams. Ultimate responsibility for embedding the Global People Strategy within EY Netherlands lies with our People Leader, member of the combined leadership team. The People Leader, through the People Director, runs the People department, where recruiting and retaining of our talent are key activities.</p> <p>The recruitment team, all women, consists of 13 FTE's. Each recruiter is highly specialised (e.g. assessments, social media, recruitment events, etc.). A masters degree is the average education. A separate annual budget is held for recruitment, covering costs for events, assessments, internships, employer branding, vacancy publications, posting on job boards, linkedin accounts, etc.</p> <p>In 2012, the Global People Strategy introduced a recruitment maturity framework that guides a multi-year change in the aim for global talent leadership. The aspirations are to have the best in class candidate experience and be the choice for future leaders. A tangible key performance indicator is set, based on Universum Global, an internationally renowned employer branding survey. The KPI is to be ranked highest among the Big4 in The Netherlands based on the Universum Student Survey.</p> <p>In order to further enhance the quality of EY services, recruitment is increasingly focused on university graduates. Multiple student events were held last year, like inhouse days, Fit4Study and the Tax Talent Program. University students joined the business course named the EY Xperience, which was organized for the first time in The Netherlands. It enables potential employees to meet future colleagues and partners of EY, work on a complex business case and experience what it is like to be an accountant or advisor at EY. There is strong support and commitment from our service lines; ambassadors and recruitment teams from all service lines engage in many recruitment events and initiatives.</p> <hr/> <p>c. How do we evaluate the way we manage this Aspect? Overall performance of the Recruitment department and the individual performance of the Manager Recruitment directly depends on the Universum Global outcomes. Above KPI was met: EY is ranked 14th, highest among the Big4 in The Netherlands based on the Universum Student Survey 2013, see here. The Universum results still allows for specific improvements, like increased focus on university students, more optimal use of social media, making connections in early studying stages, and more national and in-house events.</p> |

| GRI Aspect | DISCLOSURES ON MANAGEMENT APPROACH |
|--------------------------------|--|
| Occupational health and safety | <p>a. Why is this Aspect material? The working conditions are of significant impact to ourselves and our stakeholders, especially (potential) employees, because it concerns their wellbeing and is an integral part of EY's reputation as employer of choice.</p> <hr/> <p>b. How does EY manage this Aspect or its impact? We make high demands on our people and encourage them to grow and get the best out of themselves. That is why we invest in dedicated programs, to foster a healthy, dynamic and safe environment. In the past year we invested €105.000,- in the health and wellbeing of our staff. At the heart of our efforts is our unique vitality program, Fit4theJob. It dates back to 2007, when it started as a partner specific vitality initiative, the Top Performer Program. It was picked up with great enthusiasm among partners and eventually rolled out to an overall corporate program in 2010, Fit4theJob. This also means commitment is high and runs up to board and executive level. The Top Performer Program still exists as a partner specific and senior executive vitality program at other businesses. It explains how changes in conduct and circumstances can have an impact on health, resilience and energy management. Under the umbrella of Fit4theJob, we have introduced Fit2Lead, a program to develop coaching skills, and a Top Parent program for young mothers and fathers re-finding their work/life balance after childbirth. Another part of EY NL's vitality program is Sports4You, through which our people can join several high-end cycling, running, walking, or swimming events. At the Sports4You events we organized during the year, managers from EY competed against senior executives from our clients.</p> <p>Fit4theJob is an annual, 8 sessions based program, through which our people learn how to increase knowledge and awareness about how and where to direct energy. Each individual sets his/her vitality targets and works on them throughout the year by means of training sessions and various thematic workshops. Fit4theJob is a custom-made program since our people follow the workshops of their individual choiche.</p> <p>Vitality is part of EY NL's Learning & Development strategy. Therefore, the People Leader is also responsible for EY NL's vitality strategy. Significant policy changes and updates must first be approved by the People Leader. The Fit4theJob trainings, workshops, coaching sessions, intake and outtake, including administration, are developed and performed by LifeGuard, an external professional partner in corporate vitality. Within EY, one Senior Consultant Learning & Development (L&D) is specifically responsible for the ongoing development of Fit4theJob and the effective collaboration with LifeGuard. She directly reports to EY NL's People Leader.</p> <p>Partner and employee intake and outtake and satisfaction with the Fit4theJob program are targeted and measured using key performance indicators. The KPI's were set three years ago by the Corporate Responsibility Steering Committee to measure performance on one of the four E's of EY NL's CR strategy, Employees. As a committee to the board, our People Leader is responsible for the Employee pillar. Please refer to the overview of our CR targets for more information about the Fit4theJob KPI's and last years performance.</p> <hr/> <p>c. How do we evaluate the way we manage this Aspect? On a quarterly basis, the Senior Consultant L&D receives statistical reports from LifeGuard, including participation figures. These are used for evaluation and further internal reporting to, among others, the CR Steering Committee, which annually evaluates the Fit4theJob KPI's. Please refer to the overview of our CR targets for more information about the Fit4theJob KPI's and last years performance. Some 263 employees took part in the program during the year. In total, more than 1,000 employees have now taken part and we hope all our employees will eventually participate. The program is designed to make a lasting contribution to a healthy work/life balance.</p> <p>Last year, the number of people doing outtakes has been lower compared to the number of intakes. Nonetheless, 100% of the Fit4theJob participants would recommend other colleagues to participate in the program. In response to the lower outtake numbers a new vitality format, Fit2Team, was developed. As the biggest change, the vitality program will now be followed in teams. This also fits very well with one of the three key pillars of the new EY Global strategy, Vision 2020: <i>Create the highest performing teams</i>. The new program has been approved. The first Fit2Team cycle has started in fiscal year 2013/2014 and will be joined by 12 teams.</p> <p>Thanks to the vitality program and our other investments to optimize working conditions, we slightly reduced the rate of sick leave to 3.2% in 2012/2013 (2011/2012: 3.3%).</p> |

| GRI Aspect | DISCLOSURES ON MANAGEMENT APPROACH |
|------------------------|--|
| Training and Education | <p>a. Why is this Aspect material? Professional and personal development and education is of significant value to EY NL and our stakeholders, especially (potential) employees, because it directly adds to the quality and innovation levels of our service provision, and satisfies the ambition levels of our people and enhances their career perspectives.</p> <hr/> <p>b. How does EY manage this Aspect or its impact? Based on the EY Global People Strategy, an EY Global Learning & Development (L&D) strategy was developed. Ultimate responsibility for embedding the Global L&D strategy within EY NL lies with our People Leader. The Manager Learning & Development (L&D) is responsible for the L&D execution.</p> <p>Currently, the L&D strategic team consists of 5 FTE. The average level of education is bachelor degree. Support is provided by a global L&D supporting team.</p> <p>The L&D policy consists of the following portfolios:</p> <ol style="list-style-type: none"> 1. Learning: EYU is the EY Global framework for learning, experiences and coaching that helps accelerate the career development of employees. It entails both formal and informal learning. Everyone at EY has access to this high-quality formal learning through a tailored, structured curriculum per service line. EY specific L&D tooling is available to all people to view, search and manage their learning. 2. Development: includes Personal Management and Development Plan (PMDP), multi-source feedback, Director Development Program, the Global Next Gen Program, and coaching. 3. Diversity & Inclusiveness: please refer to our external website. 4. Vitality/ Fit4theJob: please refer to our external website. <p>The 2012/2013 priorities were strategic talent management, counselor excellence, and education budget.</p> <p>L&D has an annual budget. This budget is based on the needs of EY NL's service lines and is finally approved as part of the annual budget process. This budget entails education costs, such as professional education, technical learning, firm wide learning (soft skills) and development programs. Constant cost awareness and maintaining high quality services is a main focus area for L&D. There was an increasing demand for L&D initiatives from EY NL's service lines. As part of Vision 2020: Create the highest performing teams, large part of next years' L&D focus will be on how to operationalize this for the L&D policy.</p> <hr/> <p>c. How do we evaluate the way we manage this Aspect? The L&D priorities are under constant review throughout the year. The quality and progress of L&D initiatives are evaluated at different levels and through multiple channels:</p> <ol style="list-style-type: none"> 1. Quality of L&D-services: The progress on L&D portfolios is constantly discussed by the L&D-team and the People Management Team and status updates are given to the People Leaders from our service lines. Evaluation takes place through feedback from Learning Leaders and People Leaders. 2. Quality of learning: Participant satisfaction and quality of suppliers/ facilitators is monitored by course evaluations. 3. Quality of L&D-team: L&D priorities are translated to personal objectives for team members and included in their goal plans, which are discussed during the fiscal year. 4. Budget monitoring. <p>The average number of hours spent on L&D increased to 133 per FTE (129 hours per FTE in 2011/2012). Use of more webbased training courses enabled us to decrease our expenditure on L&D, in particular (international) travel and lodging, by 24% to €2,425 per person.</p> |
| Customer privacy | <p>a. Why is this Aspect material? Protection of client information is of significant value to ourselves and our stakeholders, mainly clients, because the nature of our services allows us to get insight into business sensitive information, which is also stored in our files. This may include information about strategic organizational aspects that provide competitive advantage to our clients. Our professionals are bound to confidentiality on the basis of professional regulations as well as by law.</p> <hr/> <p>b. How does EY manage this Aspect or its impact? Guidance about how to deal with confidentiality is laid down in several internal and external sources: professional regulations, applicable law, EY NL's Staff Manual, EY's Global Code of Conduct, and EY's Global Insider Trading Policy, while the Global Personal Data Privacy Policy and our Document Retention Policy deal with respectively the use, protection, and preservation of data. All in all, EY's policy is framed as 'Every piece of client information is confidential'. EY's Legal department is involved in this area.</p> <p>Our people contracts contain an explicit confidentiality paragraph to comply with our confidentiality rules.</p> <hr/> <p>c. How do we evaluate the way we manage this Aspect? Confidentiality is strongly embedded in EY's organizational culture and tone from the top and is instilled in the minds of our people. This is guided by one of our key values, <i>People who demonstrate integrity, respect and teaming</i>. When confidentiality issues arise, EY's legal department is involved and takes appropriate action if necessary.</p> |

| GRI Aspect | DISCLOSURES ON MANAGEMENT APPROACH |
|---------------------------------|---|
| Anti-corruption (Compliance) | <p>a. Why is this Aspect material? Independence, integrity & ethics, and anti-corruption are of significant value to EY and its stakeholders, because they show how EY is able to remain professionally objective and independent in the services we deliver to our clients and so to the (business) society as a whole.</p> <hr/> <p>b. How does EY manage this Aspect or its impact? Independence Please refer to the Integrated Annual Report 2012/2013/Governance/Quality & Risk Management and, with respect to Ernst & Young Accountants LLP, to the EY NL Transparency Report 2013/Independence practices.</p> <p>Integrity & ethics Please refer to the EY NL's integrity and ethics website. Moreover, EY NL adheres to the Dutch Code for Accounting Firms, which describes instruments for business integrity. The Compliance Officer's principal task is to ensure that EY maintains high standards of integrity. Please refer to the Transparency Report 2013.</p> <p>Anti-corruption Each individual carries personal responsibility for preventing and reporting any corrupt behavior. The quality & risk management (Q&RM) leader is responsible for the execution of the strategic approach to corruption. The general counsel, reporting directly to the QRM leader, advises on risk management issues and is responsible for operational execution. For EY, the two most relevant forms of corruption are bribery and money laundering. EY has global anti-bribery and anti-money laundering policies.</p> <p>Anti-bribery EY NL has an Anti-bribery Policy that was updated in September 2013. The Anti-bribery Policy policy identifies our obligation to comply with anti-bribery laws, provides greater definition regarding what bribery is and identifies reporting responsibilities with respect to bribery of or by our people, as well as when we discover bribery at our clients.</p> <p>Anti-money laundering Regarding money laundering, we adhere to the Money Laundering and Terrorist Financing Prevention Act (Wet ter voorkoming van witwassen en financieren van terrorisme / "Wwft"). In accordance with the Wwft we estimate risks associated with clients and engagements. A Wwft risk assessment is essential for the completion of the client and engagement acceptance. This risk assessment procedure is laid down in the 'Wwft Risk Policy'. The policy covers topics like client examination and reporting of unusual transactions. In the year under review, tooling to collect and store client identity data was developed and will be implemented in 2013/2014.</p> <p>Pursuant to the Wwft, EY is bound to report any unusual transactions (transactions where facts and circumstances give rise to suspicion of money laundering or terrorist financing) to the Financial Intelligence Unit-Netherlands (a central reporting authority).</p> <hr/> <p>c. How do we evaluate the way we manage this Aspect? Independence Please refer to the Integrated Annual Report 2012/2013/Governance/Quality & Risk Management and, with respect to Ernst & Young Accountants LLP, to the EY NL Transparency Report 2013/Independence practices.</p> <p>Integrity & Ethics Please refer to the Transparency Report 2013 to read about our ethics processes.</p> <p>Anti-corruption Anti-bribery The Anti-bribery Policy is regularly revised and updated in order to reflect changes in legislation and our own experiences. The most recent revision of the Anti-bribery Policy came into force on 1 September 2013. EY's News Portal is used to inform our personnel about the current Anti-bribery Policy as well as the upcoming revisions and training.</p> <p>Anti-money laundering The Wwft Risk Policy has been regularly revised and updated since the Wwft entered into force in 2008. The most recent version dates from February 2013. The policy is being kept up to date by our legal department. The Wwft, on which our Wwft Risk Policy is based, is a relatively new law and continuing new insights will probably lead to further updates in the near future. Our people, who are closely involved with the client and engagement acceptance, are required to complete a web-based course on the Wwft. In addition, any changes to the Wwft or our Wwft Risk Policy are communicated to our people via EY News Portal.</p> |

PERFORMANCE INDICATORS

| GRI Code | Description | Reference/Direct answer | Omissions and, if applicable, reason for omission | External assurance | UN Global Compact |
|----------|--|---|---|--------------------|-------------------|
| G4-EC1 | Direct economic value generated and distributed | Value Added Statement | No omissions | Yes | |
| G4-EC2 | Financial implications and other risks and opportunities for the organization's activities due to climate change | The implications of climate change are limited and indirect. | Not applicable | Yes | |
| G4-EC3 | Coverage of the organization's defined benefit plan obligations | Financial Statements Ernst & Young Nederland LLP, Note 21.1 Defined Contribution Pension Plan | No omissions | Yes | |
| G4-EC4 | Financial assistance received from government | We have not received financial assistance from the Dutch government. | No omissions | Yes | |
| G4-LA1 | Total number and rates of new employee hires and employee turnover by age group, gender and region | Please refer to the full table of our new hires and turnover figures | No omissions | Yes | |
| G4-LA2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation | EY NL does not differentiate in benefits between full-time and part-time or temporary employees. | Not applicable | Yes | |
| G4-LA3 | Return to work and retention rates after parental leave, by gender | All EY NL's employees are entitled to parental leave. Please refer to the full table of our parental leave numbers . | No omissions | Yes | |
| G4-LA4 | Minimum notice periods regarding operational changes, including whether these are specified in collective agreements | EY NL has a Social Framework concerning organizational changes with personnel consequences. It includes a descriptive reference to a minimum notice period, saying 'at a stage as early as possible'. | No omissions | Yes | Principle 3 |
| G4-LA5 | Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs | We have a corporate Fit4theJob program , which explicitly targets the vitality and well-being of all our people. Work environment, including promoting personal vitality and flexible working arrangements, are key ambitions of the Corporate Responsibility Steering Committee. | No omissions | Yes | |
| G4-LA6 | Type of injury and rates of injury, occupational diseases, lost day, and absenteeism, and total number of work-related fatalities, by region and by gender | 93 people turned to EY NL's internal Social Counselors for individual coaching to remedy labor related psychological complaints. The absenteeism rate was 3.2% in fiscal year 2012/2013. | No omissions | Yes | |
| G4-LA7 | Workers with high incidence or high risk of diseases related to their occupation | Due to the nature of our work all our employees run risks of Repetitive Strain Injuries (RSI). | No omissions | Yes | |
| G4-LA8 | Health and safety topics covered in formal agreements with trade unions | We have no formal agreements with trade unions. | Not applicable | Yes | |
| G4-LA9 | Average hours of training per employee by gender, and by employee category | Please refer to the overview of training hours . We administer training hours by employee category and service line, not gender. | Not available | Yes | |
| G4-LA10 | Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings | EYU is EY's global learning platform. It covers formal learning through a tailored, structured curriculum accessible to everyone at EY. Service line specific training provides the tools and knowledge to develop technical skills. Firm-wide programs include both operational and interpersonal skills learning. These programs are designed to complement service line technical training and give a chance to collaborate and learn with colleagues from other service lines. An explicit part of EY's Partner Development curriculum, Future Directions, focuses on managing career endings. It is also possible to follow tailor made programs, such as supervisory board training and in-/external coaching. | No omissions | Yes | |
| G4-LA11 | Percentage of employees receiving regular performance and career development reviews, by gender and by employee category | EY has two separate performance programs: the Global Partner Performance Management program (GPPM) for partners, which was executed by all partners, and the Personal Management and Development Program (PMDP) for all other functions, up to directors. Please find more detailed PMDP figures in the tabel. | No omissions | Yes | |
| G4-PR8 | Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data | We had no complaints regarding confidentiality breaches. | Not applicable | Yes | |

PERFORMANCE INDICATORS

| GRI Code | Description | Reference/Direct answer | Omissions and, if applicable, reason for omission | External assurance | UN Global Compact |
|-----------------|---|---|--|---------------------------|--------------------------|
| G4-SO3 | Total number and percentage of operations assessed for risks related to corruption and the significant risks identified | Bribery would be the most relevant form of corrupt practice by our people. Our anti-bribery and insider trading policies are intertwined in our daily operations and cross all our service lines. | No omissions | Yes | |
| G4-SO4 | Communication and training on anti-corruption policies and procedures | 1. To act with Integrity is one of our core corporate values; 2. The Anti-bribery policy and Anti-Money Laundering and Terrorist Financing Prevention Act have been announced and published on the News Portal and stored in our policies and practices database 3. Anti-Money Laundering training sessions | No omissions | Yes | |
| G4-SO5 | Confirmed incidents of corruption and actions taken | - | Not applicable | Yes | |

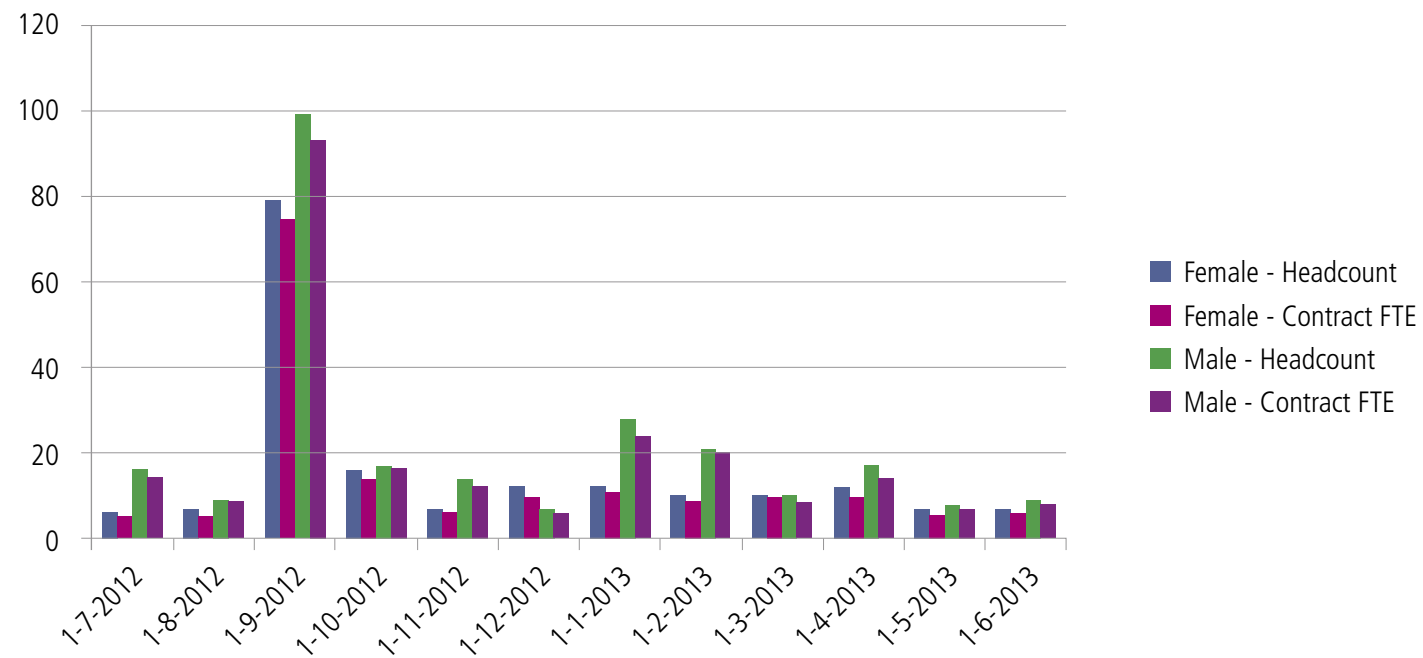
Appendices

Appendix 1. G4-10: Workforce figures end of fiscal year 2012/2013

| | Total headcount | | Total FTE | | Female FTE | | Male FTE | |
|-----------------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|
| | # | % | # | % | # | % | # | % |
| Workforce: | | | | | | | | |
| - Partners | 223 | 6.16% | 222.10 | 6.45% | 23.10 | 1.74% | 198.00 | 9.42% |
| - Employees | 3,399 | 93.84% | 3,208.13 | 93.55% | 1,303.84 | 98.26% | 1,904.29 | 90.58% |
| Total | 3,622 | 100.00% | 3,429.23 | 100.00% | 1,326.94 | 100.00% | 2,102.29 | 100.00% |
| Employment contract: | | | | | | | | |
| - Permanent, of which | 3,186 | 87.96% | 3,027.83 | 88.29% | 1,145.54 | 86.33% | 1,882.29 | 89.54% |
| <i>Full-time</i> | 2,529 | 69.82% | 2,529.00 | 73.75% | 737.00 | 55.54% | 1,792.00 | 85.24% |
| <i>Part-time</i> | 657 | 18.14% | 498.83 | 14.55% | 408.54 | 30.79% | 90.29 | 4.29% |
| - Temporary, of which | 436 | 12.04% | 401.40 | 11.71% | 181.40 | 13.67% | 220.00 | 10.46% |
| <i>Full-time</i> | 340 | 9.39% | 340.00 | 9.91% | 149.00 | 11.23% | 191.00 | 9.09% |
| <i>Part-time</i> | 96 | 2.65% | 61.40 | 1.79% | 32.40 | 2.44% | 29.00 | 1.38% |
| Total | 3,622 | 100.00% | 3,429.23 | 100.00% | 1,326.94 | 38.69% | 2,102.29 | 61.31% |
| | | | A | | B | =B/A*100% | C | = C/A*100% |
| By region: | | | | | | | | |
| - Northern Region | 116 | 3.20% | 107.22 | 3.13% | 41.42 | 3.12% | 65.80 | 3.13% |
| - Eastern Region | 293 | 8.09% | 277.02 | 8.08% | 86.02 | 6.48% | 191 | 9.09% |
| - Western Region | 2,757 | 76.12% | 2,608.69 | 76.07% | 1,028.95 | 77.54% | 1,579.74 | 75.14% |
| - Southern Region | 456 | 12.59% | 436.3 | 12.72% | 170.55 | 12.85% | 265.75 | 12.64% |
| Total | 3,622 | 100.00% | 3,429.23 | 100.00% | 1,326.94 | 100.00% | 2,102.29 | 100.00% |
| Externals: | | | | | | | | |
| - Contractors | 56 | 28.14% | 46.82 | 83.73% | 8.40 | 73.04% | 38.42 | 86.49% |
| - Outsourced | 143 | 71.86% | 9.10 | 16.27% | 3.10 | 26.96% | 6.00 | 13.51% |
| Total | 199 | 100.00% | 55.92 | 100.00% | 11.50 | 100.00% | 44.42 | 100.00% |

Appendices

G4-10: New hires in fiscal year 2012/2013



People hired during fiscal year 2012/2013 (headcount and FTE).

As every year, EY NL had a significant peak in new hires in September 2012.

Appendices

Appendix 2. G4-12: Supply chain EY NL

Supply chain

The GRI G4 glossary defines supply chain as a sequence of activities or parties that provides products or services to EY NL. Therefore, it focusses on our suppliers, who form an important part of our stakeholder network. Please find below an overview of the most significant purchased goods and services and the key suppliers from whom these goods and services were purchased.

| Goods and services | Suppliers |
|---------------------------------------|--|
| Lease cars | Lease Plan* |
| Computers and laptops | Lenovo |
| Mobile and fixed phones | Nextira One |
| Other IT equipment | Secomp |
| Telephony, internet, conference calls | Vodafone, ACT, BT |
| Facility Services | AAFM |
| Office supplies | Staples |
| Healthcare insurance | Zilveren Kruis Achmea* |
| Life and Disability insurance | Achmea, Aegon, DeltaLloyd |
| Conferences, hotels, and airlines | Various, including NH Hotels, KLM, Accorhotels |
| Marketing and Communication events | WOP.nl |

**Engaged in the stakeholder dialogue for EY NL's Integrated Annual Review 2012/2013*

Procurement

Our suppliers deliver goods and services which are critical to our entire organization. This is further secured by our internal procurement department. To secure independence the quality and risk management department is always involved to secure the independence toward our clients. Detailed information about how we approach and aim to relate with our suppliers is laid down in our Global Procurement Policy. This also includes our procurement strategy, risk management and integrity.

Corporate Responsibility

We aim to create most value from our purchases and prevent from having any indirect impact through probable irresponsible behaviour of any business partner. Therefore, all our suppliers must sign our [Supplier Code of Conduct](#). By the end of fiscal year 2012/2013, 92% signed our code of conduct.

Appendices

Appendix 3. G4-12: Supplier Code of Conduct

Supplier Code of Conduct regarding Corporate Responsibility

EY expects its suppliers to act with responsibility and integrity. This Supplier Code of Conduct has been developed in view of this expectation. By signing this Supplier Code of Conduct, you, as a prospective supplier, represent that you shall comply with the principles below adopted by EY. This Supplier Code of Conduct will form an integral part of the agreement to be concluded between EY and the supplier or suppliers selected.

People/Social

1. Working conditions

Suppliers shall treat their workers in conformity with current laws. Wages, terms and conditions of employment, working conditions and working hours must be in balance and suitable for the market in which the supplier operates.

2. Child labour

Suppliers shall observe any and all laws, rules and regulations applying to child labour, in particular ILO Conventions 138 and 182, and shall take adequate action to comply with those conventions.

3. Illegal labour

Ernst & Young expects suppliers to refrain from employing illegal workers or workers who perform forced labour.

4. Discrimination

EY expects suppliers to refrain from any discrimination on the grounds of age, race, skin colour, religion, origin, sexual orientation, handicaps, civil status, war past or sex, or any other circumstances protected by law.

Appendices

5. Intimidation

EY prohibits sexual harassment and intimidation on the basis of race, skin colour, origin, past, religion, religious conviction, sexual orientation, physical or mental constitution, civil status, health, war past or any other circumstances protected by law. The same is expected from suppliers.

Planet/Environment

1. Environmental permits and reports

To the extent applicable, suppliers have obtained all obligatory environmental permits, approvals and registrations, and shall keep such in compliance with all relevant obligations.

2. Use/reduced use of fossil material

EY expects suppliers to actively measure their environmental impact and aim to reduce such impact, and actively work to reduce the use of fossil material and water. In addition, EY considers it extremely important that suppliers pursue active waste management policies.

3. Awareness in the organisation

Suppliers shall notify their employees about CO2 emissions and their wider impact on the environment and how they can help reduce such impact.

Profit

Continuity

Suppliers shall report on both their financial results and Corporate Responsibility in a transparent way.

EY expects its suppliers to comply with the principles laid down in this Supplier Code of Conduct. Suppliers that are unable to do so in respect of any point or several points are expected to so notify EY.

Suppliers shall distribute a copy of this Supplier Code of Conduct to their organisation's management in order to guarantee sufficient support in the organisation. Suppliers shall also distribute copies hereof to any subcontractors whose services they retain. Such subcontractors shall comply with and expressly state their willingness to act upon this Supplier Code of Conduct.

Agreed,

Name:.....

Position:.....

Place:.....

Date:.....

Signature:

Appendices

Appendix 4. G4-18: Defining material aspects and boundaries in accordance with GRI

Our activities and reports focus on the issues of greatest concern to EY NL and its stakeholders. Material issues and aspects are determined by means of a materiality determination process. The process consists of the following three steps prescribed by GRI:

Identification

Relevant matters are identified on the basis of the GRI G4 guidelines, ISO 26000, sector specific themes and developments, EY's Global vision and policies, EY NL's vision and policies, and their relevance based on their impact on all our activities, products, services, and relationships inside and outside the organization. We identified 48 issues that we reasonably considered to be relevant to the organization's economic, environmental and social impacts or that may influence the assessments and decisions of stakeholders.

Prioritization

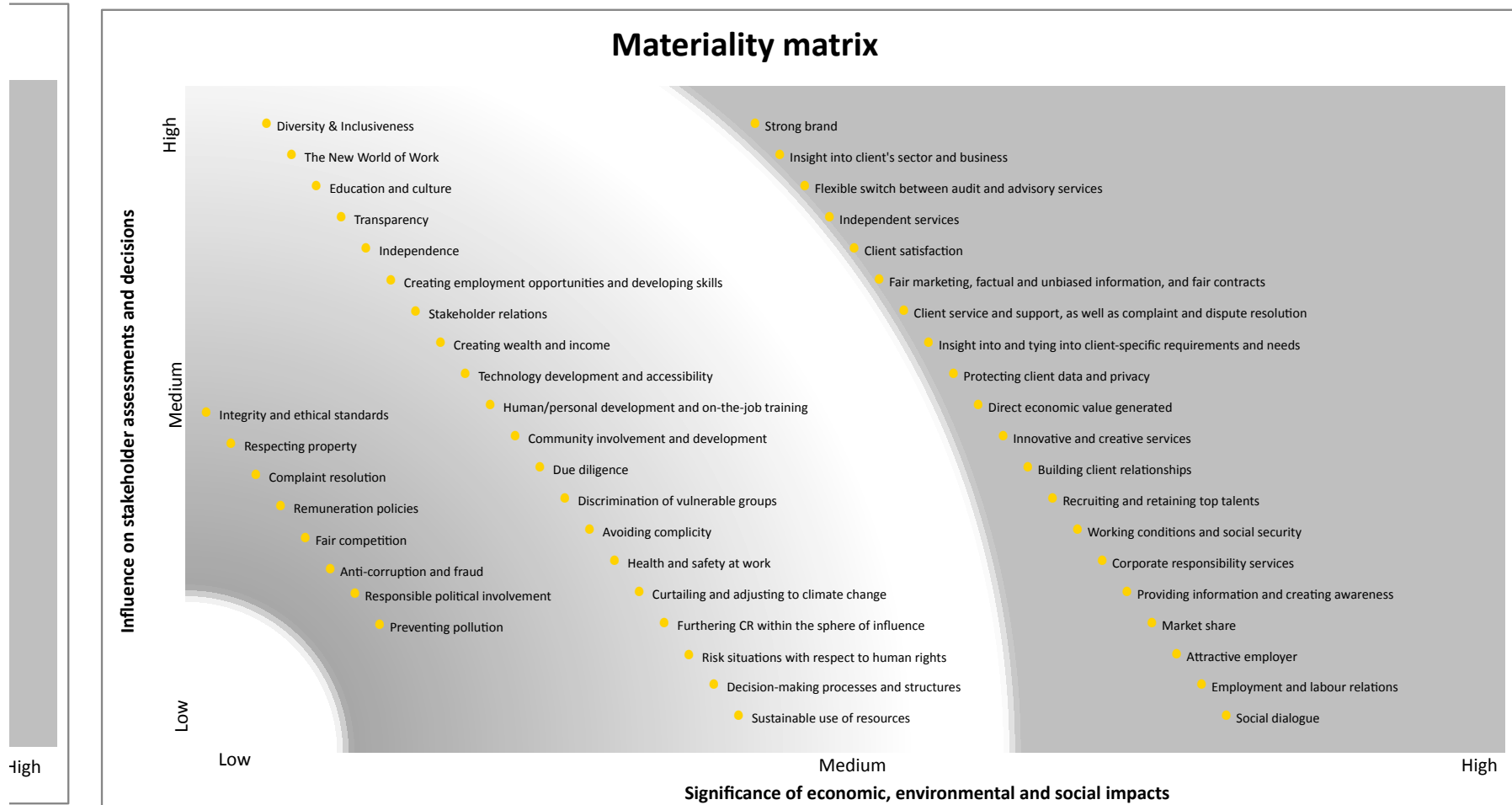
To determine the significance of the 48 relevant issues we seek input from and dialogue with our key internal and external stakeholders. We do so means of internal surveys and dialogue with important external stakeholders. The internal and external stakeholders we consult are partners, employees (including potential and former employees), clients, suppliers, entrepreneurs of the year, nongovernmental organizations, professional organizations, and regulators and public authorities. Of the 48 relevant issues, 20 were found to be highly significant. The outcome of this process is presented in the materiality matrix. The issues in the materiality matrix are ranked by their significance from low to high.

After this first consultation round, a broad selection of EY NL's partners gathered at an intensive meeting to discuss the input from external and internal stakeholders, and to decide upon importance and priorities to strengthen EY's business model. Of the 20 material issues, 13 were designated priority issues and were put to the combined leadership team of EY NL.

Validation

The combined leadership team of EY NL validated the identified material issues in order to finalize the content of the report.

Appendices



Appendices

Appendix 5. G4-24, G4-25, G4-26 & G4-27: Overview of EY NL's stakeholder engagement in fiscal year 2012/2013

| Stakeholder group | Focus area(s) | Approach to stakeholder engagement | Frequency | Key topics raised through stakeholder engagement | Answer to topics raised and reference to additional and extended information |
|----------------------------------|--|--|--|---|---|
| OUR PEOPLE | | | | | |
| Potential partners and employees | Attracting great people | Interviews Individual, professional networks | Annual Recruitment is an ongoing activity | Attract and retain top talents Transparency Career opportunities at EY EY's values Attractive employer | EY Global strategic focus on student recruitment: Most favored employer and the Referral Program The Integrated Annual Review 2012/2013 shows our strategic priorities, business model, and many legal and governance issues. Refer to Strategic perspective/Our environment: stakeholders Transparency Report 2013. External career website with extensive information for students, professionals and executives External website showing and explaining EY's values EY ranked 14 th the highest among the Big4 in the Netherlands, based on the Universum Student Survey 2013, see here . |
| Employees | Developing future leaders Creating inclusive borderless teams Living our values | Surveys Works Council Global People Survey Daily operations | Annual 8x p.a. Biennial Ongoing | Strong brand Client satisfaction Female participation in management Staff well-being Personal Development and education | 2 nd place among Big4 in 2013 Brand Survey Please refer to the Integrated Annual Review 2012/2013, EY at a glance Strategic focus on Diversity & Inclusiveness New programs in EY's Fit4theJob policy: Fit2Team Strategic focus on development: EYU program, including Performance Management and Development Plan, please refer to the Transparency Report 2013. Please refer to the Integrated Annual Review, Performance/Our talent |
| Partners | Delivering exceptional client service Empowering and supporting partners to win in the market | Surveys Focus groups Partner forums | Ongoing | Strong brand Building client relationships Attractive employer Financial performance Independence in service provision | 2 nd place among Big4 in 2013 Brand Survey Results of Brand Survey 2013 shows we must improve on this EY ranked 14 th , the highest among the Big4 in the Netherlands based on the Universum Student Survey 2013, see here Please refer to the Integrated Annual Review 2012/2013, EY at a glance Established Public Interest Committee Integrated Annual Review 2012/2013 , Governance/Quality & risk management Transparency Report 2013 EY Accountants LLP/Commitments to quality and Independence Practices |

| Stakeholder group | Focus area(s) | Approach to stakeholder engagement | Frequency | Key topics raised through stakeholder engagement | Answer to topics raised and reference to additional and extended information |
|---------------------------|--|--|--|--|---|
| Former employees | Strengthening stakeholder relationships | Interviews Events LinkedIn | Ongoing | Client satisfaction Transparency Strong brand Independent service provision Continuing contact with EY and former colleagues | Integrated Annual Review 2012/2013, EY at a glance Integrated Annual Review 2012/2013 shows our strategic priorities, business model, and many legal and governance issues Refer to Strategic perspective/Our environment: stakeholders Transparency Report 2013 2 nd place among Big4 in 2013 Brand Survey Established Public Interest Committee Integrated Annual Review 2012/2013/ Governance/Quality & risk management Transparency Report 2013/Commitments to quality and Independence Practices LinkedIn groups; alumni events |
| OUR CLIENTS | | | | | |
| Clients | Exceptional client services | Interviews Expectations of Service Quality (ESQ) and Assessment of Service Quality (ASQ) Brand Survey Day-to-day practice Events | Annual Biennial Ongoing Ongoing | Client insight Solving disputes Separation audit and advisory services and audit rotation Quality of services Fees | Brand Survey 2013 ranks EY NL #1 in terms of client recommendation Disputes are solved by our partners, service line management team, and combined leadership team Developed and executed Our New World plan Integrated Annual Review 2012/2013/Governance/Quality & risk management and Performance/Our Talent Transparency Report 2013 Remained competitive |
| OUR COMMUNITY | | | | | |
| Entrepreneurs of the Year | Strengthening stakeholder relationships Developing future leaders | Corporate event Interviews | Biennial | Client connection Trust & Transparency Integrity and Ethics Quality of services | Brand Survey 2013 ranks EY NL #1 in terms of client recommendation Established Public Interest Committee EY NL's Integrated Annual Review 2012/2013 shows our strategic priorities, business model, and many legal and governance issues Refer to Strategic perspective/Our environment: stakeholders Transparency report 2013 EY/Ethics Hotline Integrated Annual Review 2012/2013/ Governance/Quality & risk management and Performance/Our Talent Transparency Report 2013 |
| Suppliers | Sustainable procurement | Day-to-day practice Interviews | Ongoing Annual | Responsible procurement Independence | More than 90% of our suppliers signed our Procurement Policy Please refer to G4-12 |

| Stakeholder group | Focus area(s) | Approach to stakeholder engagement | Frequency | Key topics raised through stakeholder engagement | Answer to topics raised and reference to additional and extended information |
|----------------------------------|---|--|-----------------------|---|--|
| Professional organizations | Strengthening stakeholder relationships | Interviews Directorships & working groups | Annual Ongoing | Transparency Relevance accounting profession Quality improvement Independence in service provision Integrated Reporting | Established Public Interest Committee EY NL's Integrated Annual Review 2012/2013 shows our strategic priorities, business model, and many legal and governance issues Refer to Strategic perspective/Our environment: stakeholders Transparency Report 2013 Signed and implemented the Dutch Code for Audit firms (code voor accountantorganisaties) Transparency Report 2013 Developed and executed Our New World plan Integrated Annual Review 2012/2013/ Governance/Quality & risk management and Performance/Our Talent Transparency Report 2013 Established Public Interest Committee Integrated Annual Review 2012/2013/ Governance/Quality & risk management Transparency Report 2013/Commitments to quality and Independence Practices New Integrated Reporting services developed Integrated Annual Review 2012/2013, based on IIRC IR Framework Acquisition of Beco Groep BV |
| Standard setters and authorities | Strengthening stakeholder relationships | Directorships & working groups | Ongoing | Audit rotation & Separation of audit and advisory services Auditor's role in society Integrated Reporting Quality of services | Developed and executed Our New World plan Established Public Interest Committee Transparency Report 2013 New Integrated Reporting services developed Integrated Annual Review 2012/2013, based on IIRC IR Framework Acquisition of Beco Groep BV Integrated Annual Review 2012/2013/ Governance/Quality & risk management and Performance/Our Talent Transparency Report 2013 |
| NGOs | Strengthening stakeholder relationships Community Engagement | EY Foundation Interviews | Ongoing Annual | Protection of client information and privacy Prudence Client satisfaction Discrimination of vulnerable groups CR services | Professional regulations, applicable law, EY NL Staff Manual, Global Code of Conduct, Global Personal Data Privacy Policy, Global Insider Trading Policy and EY NL Document Retention Policy Global Code of Conduct Integrated Annual Review 2012/2013 EY at a glance It is clearly stated in EY NL's Staff Manual that sexual intimidation, discrimination, and (psychological) violence are prohibited Expanded our CR services through acquisition of Beco Groep BV |

Appendices

| Stakeholder group | Focus area(s) | Approach to stakeholder engagement | Frequency | Key topics raised through stakeholder engagement | Answer to topics raised and reference to additional and extended information |
|--------------------|---|--|-----------|--|--|
| Society in general | Strengthening stakeholder relationships Community Engagement | Voluntary and pro-bono services EY Foundation | Ongoing | Sustainable entrepreneurship needed to improve economic, social and environmental conditions | EY staff voluntarily share knowledge and expertise with entrepreneurs in developing countries EY Foundation |
| | | | | Transition to a more sustainable society | Sustainability Day and support sustainable projects by providing strategic advice and expertise EY Foundation |
| | | | Ongoing | Circular economy | Project ' Circularie economie in de praktijk ' initiated in February 2013 |
| | | | | CSR Implementation | Our CR strategy has been fully integrated in our overall business and the delivery of CR services has been integrated in our service lines, including the establishment of the Climate Change and Sustainability Service sub-service line. |
| | | | | Transparency | Established Public Interest Committee EY NL's Integrated Annual Review 2012/2013 shows our strategic priorities, business model, and many legal and governance issues Refer to Strategic perspective/Our environment: stakeholders Transparency report 2013 |

Appendices

Appendix 6. G4-43: Partner Development Program

The personal and professional development of our partners is crucial in meeting the high standards on consistent, high-quality client service needed to reach market leadership. Our growth as individuals drives the collective growth of our organization and is critical to the success of our business today and in the future. Clients and investors demand it and regulators both expect and inspect it.

Learning & Development Partners (L&DP) is responsible for the initiation, organization and coordination of a wide range of activities aimed at stimulating the personal and professional development of our partners. Besides the standard EMEIA/Global and curriculum, L&DP offers tailor-made programs and fulfill the role of a personal guide, confidential coach and advisor for all development questions within the partner population. They assist at the individual, team or even service-line levels.

All L&DP activities are aligned with the EYU framework to help partners get the right learning, experiences and coaching to achieve this and to become a true business leader. The program provides an environment that encourages coaching, which will help turn learning and experiences into practice.

Partner Development Curriculum

The Partner Development Curriculum guides partners to certain priorities, to help them on their way and reach full potential. The overview is designed to foster discussion and prompt partners to think about the various development options. The priorities in the global firm-wide curriculum fall into the four following categories.

Milestone Events: Helping at key points in partner careers, manage transitions, and connect participants everywhere in the organization

Market Leadership & Growth: Developing world-class account leaders who initiate, build and sustain lasting relationships, create revenue opportunities, and manage complex negotiations

Operational Excellence: Helping ensure our people are operationally efficient and aware of our firm's business

People: Focusing on coaching, motivating, and leading people and teams

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Appendix 7. G4-LA1: New hires and turnover figures for fiscal year 2012/2013

| | New hires | | Turnover | |
|-------------------|------------|----------------|------------|----------------|
| | # | % | # | % |
| Age group: | | | | |
| < 21 | 27 | 4.69% | 7 | 0.80% |
| 21-30 | 427 | 74.13% | 438 | 50.06% |
| 31-40 | 81 | 14.06% | 250 | 28.57% |
| 41-50 | 37 | 6.42% | 94 | 10.74% |
| >50 | 4 | 0.69% | 86 | 9.83% |
| Total | 576 | 100.00% | 875 | 100.00% |
| Gender: | | | | |
| Females | 237 | 41.15% | 392 | 44.80% |
| Males | 339 | 58.85% | 483 | 55.20% |
| Total | 576 | 100.00% | 875 | 100.00% |
| Region: | | | | |
| North | 17 | 2.95% | 33 | 3.77% |
| East | 41 | 7.12% | 111 | 12.69% |
| South | 60 | 10.42% | 102 | 11.66% |
| West | 458 | 79.51% | 629 | 71.89% |
| Total | 576 | 100.00% | 875 | 100.00% |

**Partners are reviewed following another program, please refer to G4-LA11.*

Appendices

Appendix 8. G4-LA3 Parental leave figures

Total number of employees who took parental leave:

| FY 2012/2013 | | | FY 2011/2012 | | |
|--------------|------------|----------------|--------------|----------------|--|
| | Headcount | % | Headcount | % | |
| Female | 117 | 75.00% | 124 | 79.49% | |
| Male | 39 | 25.00% | 32 | 20.51% | |
| Total | 156 | 100.00% | 156 | 100.00% | |

Total number of employees who returned to work after parental leave:

| FY 2012/2013 | | | FY 2011/2012 | | |
|--------------|------------|----------------|--------------|----------------|--|
| | Headcount | % | Headcount | % | |
| Female | 94 | 72.87% | 90 | 79.65% | |
| Male | 35 | 27.13% | 23 | 20.35% | |
| Total | 129 | 100.00% | 113 | 100.00% | |

Return to work rates:

| | FY 2012/2013 | FY 2011/2012 |
|--------------|---------------|---------------|
| | Headcount | Headcount |
| Female | 80.34% | 72.58% |
| Male | 89.74% | 71.88% |
| Total | 82.69% | 72.44% |

Retention rates:

| | | |
|--------------|---------------|---|
| Female | 71.11% | Of the 90 women who returned to work in FY 11/12 after parental leave, 64 were still employed 12 months later, in FY12/13. |
| Male | 86.96% | Of the 23 men who returned to work in FY 11/12 after parental leave, 20 were still employed 12 months later, in FY12/13. |
| Total | 74.34% | Of the 113 people who returned to work in FY11/12 after parental leave, 84 were still employed 12 months later, in FY12/13. |

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Appendix 9. G4-LA9: Average training hours per employee by employee category

Average training hours per employee by employee category:

| Employee category | Total traininghours | % | Headcount | Traininghours per headcount |
|-------------------|---------------------|----------------|--------------|-----------------------------|
| Partners | 14,464 | 2.96% | 223 | 64.86 |
| Directors | 13,441 | 2.75% | 102 | 131.77 |
| Senior managers | 57,119 | 11.69% | 448 | 127.52 |
| Managers | 51,421 | 10.53% | 405 | 126.97 |
| Employees | 352,095 | 72.07% | 2,444 | 144.07 |
| Total | 488,540 | 100.00% | 3,622 | 134.88 |

Appendix 10. G4-LA11: Number and percentages of EY employees formally reviewed according the Performance Management and Personnal Development (PMDP) program

Number and percentages of EY employees formally reviewed according the Performance Management and Personnal Development (PMDP) program:

| | Mid-year review | Year-end review | Average nr. of reviews | Total headcount | % |
|---------------------------|-----------------|-----------------|------------------------|-----------------|---------------|
| <i>Gender</i> | | | | | |
| Female | 1,375 | 1,363 | 1.369 | 1,456 | 94.02% |
| Male | 1,819 | 1,772 | 1,796 | 1,943 | 92.34% |
| Total | 3,194 | 3,135 | 3,165 | 3,399 | 93.12% |
| <i>Employee category*</i> | | | | | |
| Directors | 99 | 99 | 99 | 102 | 97.06% |
| Senior managers | 431 | 442 | 437 | 448 | 97.54% |
| Managers | 388 | 390 | 389 | 405 | 96.05% |
| Staff | 2,265 | 2,215 | 2,240 | 2,444 | 91.65% |
| Total | 3,194 | 3,135 | 3,165 | 3,399 | 93.12% |

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Appendix 11. G4-14 Greenhouse Gas Emissions

| Emissions in tCO ₂ | 2012/2013 | 2011/2012 | 2010/2011 | 2009/2010 | 2008/2009 |
|---|-----------|-----------|-----------|-----------|-----------|
| Car travel | 12,120 | 12,698 | 12,820 | 13,418 | 14,268 |
| Air travel | 1,747 | 1,659 | 1,824 | 1,394 | 1,276 |
| Train travel | 89 | 98 | 88 | 83 | 110 |
| Subtotal travel | 13,956 | 14,455 | 14,732 | 14,895 | 15,654 |
| Paper usage | 121 | 143 | 144 | 161 | 184 |
| Waste | 503 | 384 | n/a | n/a | n/a |
| Office energy consumption | 3,975 | 3,627 | 4,660 | 6,823 | 8,477 |
| Total tCO ₂ emissions | 18,555 | 18,609 | 19,536 | 21,879 | 24,315 |
| % Reduction to baseline 2008/2009 | 23.7 | 23.5 | 19.7 | 10.0 | - |
| tCO ₂ per FTE | 4.9 | 4.8 | 5.0 | 5.3 | 5.5 |
| kgCO ₂ per m ² office | 199.6 | 178.4 | 185.4 | 199.2 | 213.0 |

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Travel

The baseline assessment in 2008/2009 found that our total CO₂ emission was 24,316 tonnes. 59% (14,268 tCO₂) was emitted by cars. This percentage increased to 65% in 2012/2013, which can be explained from a sharper decrease of EY NL's total total CO₂ emissions as compared to the drop in CO₂ emissions from company cars. Still, both are significantly lower as compared to the baseline year, -23.7% respectively -15.1%. The mileage of flights increased since last year, with 5.6%. The total number of flight kilometers decreased, but there were more long distance flight kilometers, in contrast to the dropped number of short distance flight kilometers. The CO₂ emissions from train travel dropped with 8.8% as compared to last year. EY'ers made more use of their train business cards, with total mileage increasing with 3.7% to 1,138,424. However, the number of trajectory travels dropped with 18.5%, from 1,408,182 to 1,147,537 kilometers.

| Key travelling figures | Unit | 2012/2013 | 2011/2012 | Δ |
|------------------------|--------------|-----------|-----------|-------|
| Travel by car* | 1,000 liters | 5,164 | 5,488 | -5.9% |
| Travel by train | 1,000 km | 2,286 | 2,506 | -8.8% |
| Travel by air | 1,000 km | 21,583 | 20,443 | 5.6% |

* Also includes private mileage by authorized lessees.

Sustainable use of resources

Paper consumption dropped from 260,163kgt in 2011/2012 to 220,625 kgt in 2012/2013, 15.2%.

Unfortunately, we had significantly more kilos of waste in FY2012/2013 as compared to previous year, about 26.9% more. For the categories company waste, destruction of paper records, glass, card board and swill we had more kgs of waste. Some of these categories also have updated, higher CO₂ conversion factors. We managed to reduce the amount of waste for building & demolition, coffee cups, and plastics.

Sustainable office policy

Finally, with 53%, the office energy usage shows by far the largest CO₂ reduction as compared to the baseline year. This is due to further office space reductions. As a result, the total kg CO₂ emissions per m² office increased with 6.3% as compared to the baseline.

All in all, we managed to reduce the total number of CO₂ emissions with 23.7% as compared to the baseline year 2008/2009. This means we did not reach the target of 25% CO₂ reductions as compared to the baseline year.

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Appendix 12. G4-EC7: EY Foundation partners and sponsorship

Urgenda is one of the partners in the EY Foundation. This was the third year that employees organized activities on National Sustainability Day. EY Automotive specialists together with Urgenda presented the Vision Document “Electric Mobility in 2020” at Ecomobiel. In collaboration with Dress for Success our internal EverYwoman’s network collected pieces of clothing to help disadvantaged jobseekers to dress professionally and boost their confidence in job interviews. Five staff associations collected old mobile phones and ink cartridges, phones were collected and the proceeds were donated to Cliniclowns and FairPhone, the world’s first initiative to create the ‘Fair Trade’ phone.

At our second focus partner, we are Coaching Partner of the Business Without Borders competition organized by the Business in Development (BiD) Network. Additionally we helped BiD improve its business model on the Dutch Sustainability Day. During the year, the EY Foundation launched the Women in Business Challenge in collaboration with the BiD Network.

During the year, 18 people from EY participated in the BiD Network’s Business without Borders competition. They coached Dutch entrepreneurs who wanted to set up a business in an emerging market.

Their business plans ranged from a hostel in Rwanda to a fish farm powered by solar energy. Our employees learned about sustainable entrepreneurship while the entrepreneurs benefited from our expertise, a win-win situation. In the television program ‘Wereldzaken’ Bea Haring, member of the EY Foundation’s board, explained our activities in BiD Network and the benefits created for both BiD Network and our employees.

Our third partnership is with Naga Foundation, to conduct innovative water management projects in Africa and Asia. Its aim is to restore flora and fauna in areas subject to major climate and water problems.

Ernst & Young also entered into an alliance with Enviu, an organization that sets up companies to solve social and ecological problems.

In fiscal year 2012/2013 Young EY, our young professionals organization, entered into a partnership with non-profit organization Enviu. It focuses on profitable businesses and communities that have a positive social and environmental impact. The products and services improve the quality of life of many people in a circular way. Young EY organized two activities with Enviu to engage young professionals in social entrepreneurship. The first activity revolved around crowd funding and took place on National Sustainability Day. The second activity was a workshop titled: Profit and social impact? Young professionals were facilitated by two experts on social entrepreneurship. Both activities were successful and broadened the mindset of our young professionals.

Sports sponsorship: a long history

Our organization and sport are excellent matches for each other. We want to make a difference for our clients and get the most out of ourselves. Like sport, our services are designed to develop potential and make the difference when it comes to individual performance, team performance and results.

Since 1997 we have been one of the six Partners in Sport of the Dutch Olympic Committee* Dutch Sports Federation, NOC*NSF. One of the themes of our sponsorship is coaching, in which we see an important parallel with our own activities. You need a coach to work better and improve your performance. This is also true in our own organization, where experienced colleagues coach young employees. Our clients, too, often look upon us as coaches.

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In the coaching theme, we widened our sponsorship portfolio in fiscal 2012/2013 to include the Royal Netherlands Hockey Association, the Dutch Rugby Association and the Rugby Dutch Sevens Ladies team on their way to the 2016 Olympic Games.

Our sports sponsorship also recognizes the importance of disability sports. As a partner of the Disability Sport Fund, we contribute more than the set disability sports sponsorship budget each year. Our contribution is used specifically for the coaching fund to improve the quality of both professional and volunteer coaches.

We also support Special Olympics Nederland. This organization provides well-trained coaches and assistants for national and international disability sports events. We also support ParaStars, an initiative of Esther Vergeer. Six disabled athletes are setting an example for the rest of the Netherlands and placed disability sports in the spotlight frequently and positively during the year. The team wants to turn Dutch people and businesses into fans of Team ParaStars.

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Appendix 13. G4-16: Memberships to associations

Below are examples of memberships to associations that are considered relevant:

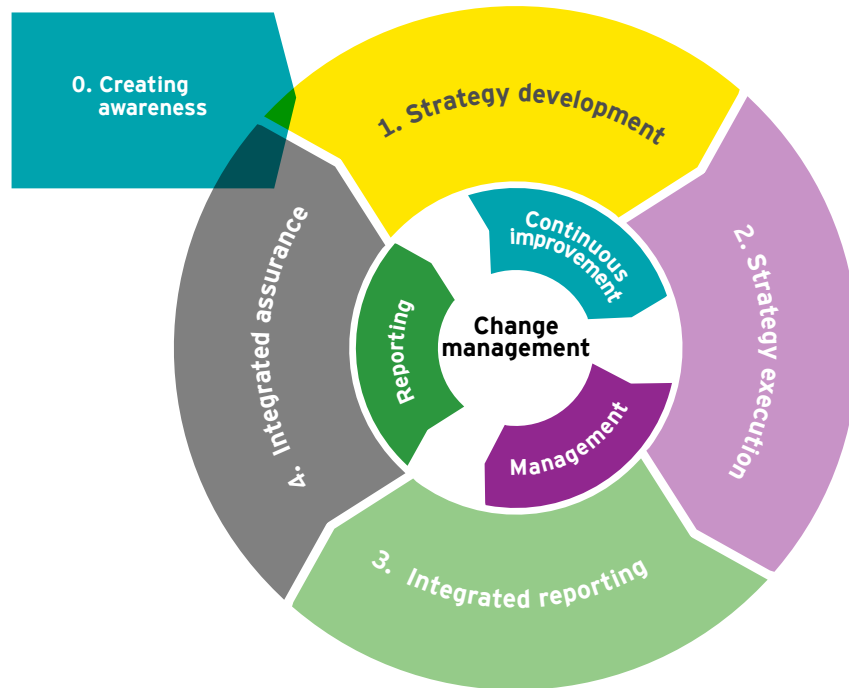
- ▶ Nederlandse Beroepsorganisatie van Accountants
- ▶ Raad voor de Jaarverslaggeving
- ▶ Nederlandse Orde van Belastingadviseurs
- ▶ Nederlandse Orde van Register EDP-auditors
- ▶ Nederlandse Orde van Advocaten
- ▶ Nederlandse Vereniging van Toezichthouders in Zorginstellingen
- ▶ Ondernemingskamer
- ▶ Nederlandse Maatschappij van Nijverheid en Handel
- ▶ Commissie eindtermen accountantsopleidingen
- ▶ VNO-NCW

Many of our people hold functions, at local or national sport clubs, associations of house owners, and other societal, cultural, religious, and humane initiatives.

For independence matters, each secondary activity is registered and checked in the Business Relationship Evaluation and Tracking (BRET) database. Rules of conduct must be taken into consideration by our people performing secondary activities.

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Appendix 14. G4-30: EY NL's annual reporting cycle



Vision 2020 sets out our purpose, ambition, strategy, and positioning for building a better working world. It provides the main context for this Integrated Annual Review 2012/2013. The Integrated Annual Review's aim is also to provide transparent insight into the current performance, status and practices of the implementation of Vision 2020. A new reporting cycle already started in fiscal year 2013/1014, in which Vision 2020 shall also be further executed and further cristalize. Next year's Integrated Annual Review shall provide a clear update of EY NL's strategy, business model and performance on the strategic KPI's.

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Appendix 15. G4-14: Corporate Responsibility targets & targets achieved

| CR Aspect | Ambition | KPI | KPI description | Objective | Objectives achieved? |
|----------------------|--|-----|--|--|--|
| Entrepreneurship | Support clients in their journey to sustainable entrepreneurship by ensuring that CR is reflected in our core business services and product solutions portfolio. | 1 | Major accounts of EY the Netherlands to whom any CR service has been proposed during the fiscal year compared to the total number of major accounts. | Target: 50% in FY15/16 | In progress |
| | Create Thought Leadership. | 2 | EY seminars | At least 60 seminars per year | Yes |
| | | | External publications | At least 15 CR related publications per year | Yes |
| | | | Professorships | At least 10 professorships | Yes |
| Employees | Work environment: promoting personal vitality. | 3 | Employees participating in Fit4theJob | 80% of annually available places | Yes (88%) |
| | | | Partners participating in Top Performer Program | 85% of annually available places | Yes (93%) |
| | Work environment: enabling Diversity & Inclusiveness. | 4 | Female participation: ▸ Senior managers ▸ Directors ▸ Partners | In 2012/2013: ▸ 30% of senior managers ▸ 20% of directors ▸ 12.5% of partners | No (23.6%) No (14.3%) No (10.8%) |
| | Work environment: stimulating flexible working arrangements. | 5 | Office space | In 2014/2015 30% reduction in comparison to start date 1 July 2011 | In progress |
| Environment | Monitor and reduce our carbon footprint with focus on green mobility and greening our offices. | 6 | Absolute CO ₂ emissions. | In 2012/2013 25% CO ₂ reduction in comparison to 2008/2009 | No |
| | Embed environmental sustainability in our central procurement. | 7 | Suppliers that have signed our Supplier Code of Conduct. | 90% in 2013/2014 | Yes |
| Community Engagement | Contribute to community engagement initiatives through volunteering, pro bono work and donations. | 8 | Hours spent on focus Community Engagement Organizations. | 9,000 hours in 2012/2013 (cumulative since 2010/ 2011) | No (2,939) |